



ATTS NEWSLETTER

112

JAN - MAR 2001

EDITOR'S COMMENTS

Welcome to the issue that marks the beginning of the 30th year of ATTS. It is, of course, late as usual, but, hey, what did you expect? The earthquake did not do anything to improve my speed.

The editor is always looking for more copy to put in the *Newsletter* so feel free to write. This is especially true this year as it is our anniversary. Those of you who have been around since the beginning feel free to write about the early years of ATTS. You can also write about using sales tax tokens, if you were around at the time. As time passes we lose links to the past and that makes it harder to get new information regarding sales tax tokens. As you can see from the editor's own efforts no great skill is not required to write an article. Indeed, you can do as Carl Cochrane, our Secretary-Treasurer, did. He sent me a newspaper clipping that begins on p.4 hereof. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. If you do not send it to me I cannot print it. If you want to improve the quality of the *Newsletter* send me an article. It may trigger a response from some other member so that we can all get feedback and get as much out of our hobby as we can. Terry Capps is seeking correspondents (see his ad). Please feel free to report the results to me for inclusion in future issues, you can even be Assistant Editor if you like. Any prospective contributor can have as much or as little credit as he or she desires. You can even blame spelling and grammar errors on your editor (what a deal!). Thanks to all of you who have sent me articles and information. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

HOUSEKEEPING

Carl has asked me to remind those of you who have not yet paid your dues that they are due and you should pay him now. You should also send any change of address to Carl as he maintains the roster.

Thank you for your help and patience in these matters. We, especially the editor, may be slow, but we will get there in the end. Any help or constructive criticism is always welcome.

PRICES REALIZED

James Bird wrote regarding reference numbers in the auction Prices Realized, such as C18, R34, etc., and asked what they were and whether there was a cross reference in Malehorn and Davenport, *United States Sales Tax Tokens and Stamps*.

The only cross reference in M&D I found was to *Chits, Chiselers, and Funny Money*, by Michael G. Pfefferkorn and Jerry F. Schimmel (1977), to which M&D is the revision and update. I believe the numbers referred to are in *USA State Revenue Stamps Catalog*, by Elbert S.A. Hubbard, although which volume I cannot say. I suspect that the letters stand for the names of the various companies that printed the stamps, *i.e.* C is Columbian Bank Note Company and R is Reserve Lithograph Company. I checked in my copy of *Chits* to see if Merlin's cross references matched. R34 is not the same as RE34 (the *Chits* number), so it appears there is no direct cross reference. However, as the entry in the Prices Realized column contains the year and denomination, and probably the printer, one should be able to get a pretty good idea what the item in question is. Also, as none of the Ohio stamps are rare, and the Prices Realized should be useful as a guide to value, but not as an absolute. If anyone has anything to add please feel free to write to me and I will include it in the next *Newsletter*.

OKLAHOMA HOARD II

By Marc J. Duvall

As you may recall from the last issue I left the details of the 55 S-9 through 14 until this issue. When we last saw our sales tax tokens I had tried to sort them by color and got six groups. For a brief moment I thought I had gotten lucky, as there are six varieties differentiated by color. However, S-14 is reddish-brown, the same color as S-16 & 19. None of the S9-14 group was any where near the color of S-16 or 19. That got me looking more closely at the colors of these tokens. I am apparently not the only one who had trouble with the color of these tokens. The following sources show what I mean:

M&D (1)	Chits (2)	Schimmel (3)
S9 cream white translucent	#11 white translucent	-9 white
S10 light beige	#12 white opaque	-9
S11 light gray	#13a light gray	-10 grey
S12 greenish-gray	#13b dark gray	-10
S13 tan	#14 yellow-brown	-11 tan
S14 reddish-brown	#15 orange-brown	-12 chocolate-brown

The code-decode table in M&D shows that each line represents the same token. Jerry Schimmel stated that he had seen one chocolate-brown token and sold it in 1981. He stated "it could have been an OK-11[S13, ed.] resulting from a poorly mixed dye batch. It was somewhat lighter than the OK-14 [S16, ed.]"(4) Irv Swalwell stated that he had not found a chocolate-brown that could be called genuine. "[A]ll I have seen (as well as the grays) seem to be off-color mixes or color changed due to aging, handling, or other causes after they were produced by the supplier."(5) Lee DeGood claimed to have received the chocolate-brown that had been sold by Jerry, after it had passed through other hands, and said he thought it was yellow-brown.(6) Perhaps the most that can be drawn from this is

that Jerry is partial to milk chocolate, although it does seem clear that one token is darker than the rest.

Merlin has also identified different dies used to strike these tokens. (7) Merlin distinguishes them by measurements in 10ths of millimeters. After some searching I was unable to find any ruler divided into a smaller fraction than a 50th of an inch (slightly more than half a millimeter). Even so, I still had to use a magnifying glass to make use of it. It is entirely possible that there are errors in my attributions, both in measurement and color, but here they are, with their die alignments:

S-9	1/3 , 2/2 , 2/7 , 3/6 , 6/3 [2], 6/4 , 6/7
10	1/3 , 2/7 & 3 more , 5/4 , 6/3
11&12	1/7 , 2/1 , 2/2 , 2/4 [2], 2/5 , 2/6 & , 2/7 , 4/1 , 4/3 & 2 more , 4/4 , 4/5 [3], 4/7 [3], 5/1 , 5/3 [2] & , 5/4 , 5/5 , 6/2 & , 6/3 [2], 6/4 [2], 6/5 & , 7/4 , 7/5
13	none
14	none

There are four other tokens that are too damaged to be attributed. Two of them are fairly light (although that could be the result of being "bleached") and the other two have some dark substance on them).

The "one of each variety" group and their die alignments are as follows:

S-9	6/3	10	*	11	2/5* , 4/5
12	5/3	13	none	14	2/1

The S-11s may be S-12s, and the item marked with the * may be S-10, but the dies say its is either S-11 or S-12.

The following were die varieties not found by Merlin (7): S-9 6/3, S-10 1/3, 2/7, 5/4, S-11&12 4/4, also 6/3 for S-11. Interestingly, in another place (8) Merlin listed 6/3 for both S-9 and S-11. I do not know why they did not appear in his later article. Merlin had claimed to have found 72 of the 336 possible combinations. Whether I have found any of the others, or have merely mis-attributed these tokens I do not know.

Several of the tokens had a yellow tinge to them. If that makes them S-13s then that token is far less rare than believed. However, my own S-13 is more yellow than any in the sample, so it may exist as an independent variety, although all the tokens together showed a range rather than sharp distinctions in color (except S-14). The "one of each" S-12 is interesting because most of it is clearly greenish-gray, but there are splotches on it that I initially thought were coffee (with much cream) stains. However, on closer examination, it appears that the splotches are the same color as S-14 (including the one in my collection). It also does not appear that it is something on the token, but rather the surface of the token itself. It may be that even the S-14 is merely the result of mis-handling. The sample is too small to draw firm conclusions, but there does appear to be strong evidence that time and handling can change the color of the tokens. There also appears to be some support for this with the S-15/16s. Please send any thoughts you have on the subject, or on anything else.

(1) Merlin K. Malehorn and Tim Davenport, *United States Sales Tax Tokens and Stamps* (1993) (hereinafter M&D).

(2) Michael G. Pfefferkorn and Jerry F. Schimmel, *Chits, Chiselers, and Funny Money* (1977) (hereinafter Chits). (cont'd p.7)

COLORADO LOCAL ISSUES

Hermann Ivester R-495

(with New Finds Editor Merlin K. Malehorn H-10)

As far as we have known, there were two local issues of a sales tax "token" in the state of Colorado at the start of their state sales tax program. Both are illustrated in the catalog on page 47. Both were issued by the F.W. Woolworth Co. in Denver. One was on behalf of the Lunch Department and the other was apparently for the entire remainder of the store, although the wording is such that a customer might assume he could use them interchangeably.

Hermann recently reported that he had come into possession of an L1 and another receipt that was the same except that the 1c TAX PAID was in block letters. The measurements on both are 65 mm. x 118 mm., the same as L2. (Malehorn: When we did the catalog, we didn't have a real L1 to measure. The measurements were taken from Chits and borders were drawn accordingly. The new find will be L3.) Illustrations are provided below, reduced to 60% to save space. (M: Borders have been left light or missing just to reduce the gray background that you see in the catalog illustration of L2.) Marc Duvall recently forwarded an article from the *State Revenue Newsletter (SRN)*, that shows an illustration of L1 and more or less asks what it is. We know, don't we?

Anyhow, the article reports that the measurements are 67 x 107 mm., which isn't too surprising, since these pieces may have been cut with scissors or in some other way without much concern for precision. However, there's a surprise. We've assumed the paper to be flimsy and possibly faded from pink to white, because that's what all the pieces reported previously had. However, the one from SRN is on a "medium thick wove buff colored paper."

Hermann obtained his pieces from Golden Philatelics in Cedarhurst, NY. (M. again: I wrote to Golden to ask how they had come into possession of them for sale, and if they could, a reference to the individual with whom I might communicate. I was advised that they didn't have a record that would pinpoint the source. The owner told me that they process a large volume of philatelic material every day, and these probably were included in some package of philatelic material which they purchased for later sale, and sorted out later into sales lists. I presume that since they had been purchased rather than consigned, Golden had paid for them as part of the bulk package and therefore didn't maintain a record of the source. So at this point it seems we have lost the history trail.)

LUNCH DEPARTMENT

Date.....MAY 29 1935

1c TAX PAID

NOTICE

By showing this receipt you may make further purchases in this STORE today up to 59c total

WITHOUT ADDITIONAL TAX

From 60c to \$1.00—1c additional tax to be paid and higher sales proportionately.

F. W. WOOLWORTH CO.
820-840 16th St. Denver, Colo.

L1

LUNCH DEPARTMENT

Date.....MAY 27 1935

1c TAX PAID

NOTICE

By showing this receipt you may make further purchases in this STORE today up to 59c total

WITHOUT ADDITIONAL TAX

From 60c to \$1.00—1c additional tax to be paid and higher sales proportionately.

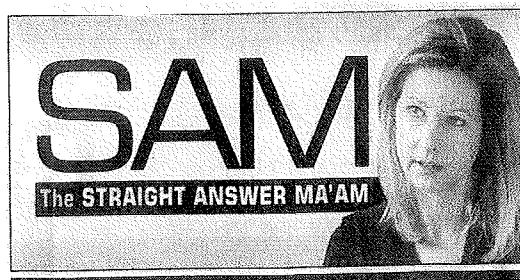
F. W. WOOLWORTH CO.
820-840 16th St. Denver, Colo.

L3

PAGE B2 WINSTON-SALEM JOURNAL Friday, December 22, 2000

Check Your Mailing Label!

If there is an "01" (or "0?" or "L" or "H") on your mailing label that means that you are "paid up" for 2001. If there is not an "01" AND there is a red mark on your mailing label, then you are not paid up for 2001. (This is as of 8 Mar., 2001.) You need to send Carl Cochrane your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.



Q. I was cleaning out an old chest of drawers and found a cardboard token. On one side is "Sales Tax Token" and the number 1 and on the other side is written "Alabama State Department of Revenue." The token has a hole in the middle. How old is it? Are these tokens rare? — C.G.

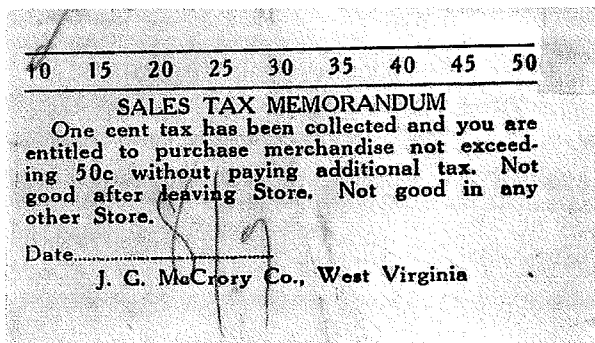
NEW WEST VIRGINIA MEMORANDUM

Jim Calvert R-533

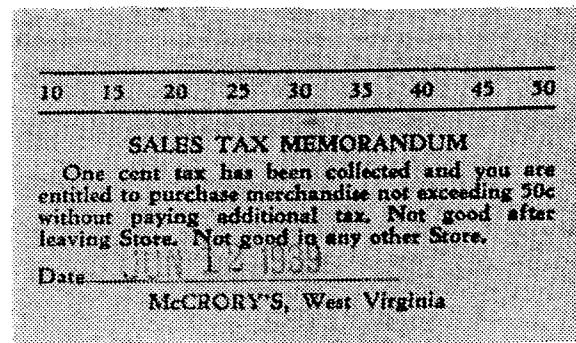
(with New Finds Editor Merlin K. Malehorn L-279)

Jim obtained a new West Virginia McCrory's Sales Tax Memorandum from a man in Jacksonville, Florida, last September. The man claims to have received them from a local dealer several years ago in a junk lot of revenues described as dirty with a lot of faults. Jim also obtained a WV L3 in the same lot. There was a bit of information in the junk lot that suggested the whole thing was assembled in the Jacksonville area. There's nothing to answer the question of how these WV items would have migrated to Florida over the course of 60+ years.

Here's a picture of the new find.



This looks very much like West Virginia L8 (catalog page 352.) Here's a picture of L8. Notice that in L8, there are four lines of small print. The second line ends with "50c" and the third line ends with "after". Now look at the new find. There are five lines of small print. The second line ends with "exceed-" and the third line ends with "Not".



(The illustrations above are slightly reduced.)
This new find will be called numbered L21 when we issue a Catalog Information Sheet.

A. Sales-tax tokens date back to the 1930s and 1940s, according to Carl Cochrane of Asheville, the treasurer of the American Tax Token Society. The tokens were used in several states, including Alabama. States printed tokens to use as change for sales tax that was "between the pennies."

Cochrane gave this example from his growing-up days in Oklahoma, another state that used tokens.

"The sales tax was 2 percent," he said. "If you bought something for a quarter, you paid a half-cent tax. The consumer didn't want to round up to the next penny, and the merchant didn't want to give up that half-cent" so the tokens were created.

Tokens were made from metal, pressed fiber, plastic and paper. Missouri printed their tokens on cardboard circles such as the ones used to cover milk bottles.

At first, the state printed on one side only, and local stores thought that the flip side would be a swell place to print their business name. Missouri started printing on both sides.

Some tokens had holes in the center to distinguish them from coins.

Cochrane said that when tokens were first introduced, the U.S. government was not pleased. Authorities said that only the Treasury Department had the authority to issue coins. States were not meant to mint.

Eventually, the government stopped pursuing the issue, Cochrane said.

The tokens were fractions of one cent, called mills. A mill is one-tenth of one cent. The tokens were intended solely for paying sales tax, but Cochrane said that some kind-hearted merchants allowed youngsters to trade in mills for a candy bar.

North Carolina didn't have tokens, according to Cochrane, but some merchants issued coupons with numbers printed around the edge. Customers could "round up" the sales tax and pre-pay for the next shopping trip, and the merchant would mark that on the card.

Most states stopped using tokens in the mid-1940s, according to Cochrane, when the middle-class affluency ended most of the squabbling over pennies.

Most sales-tax tokens are not valuable. "Scarcity increases value," Cochrane said. You can find tokens selling for a quarter in some antique shops.

Although they may be worth little more than their original worth, the tokens are intriguing reminders of the days when pennies were important.

For readers who want to know more about tokens, Cochrane recommends the book *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport.

Readers may contact Cochrane for information about the American Tax Token Society, which publishes a quarterly newsletter for members. Write to Carl Cochrane, 12 Pheasant Drive, Asheville, NC 28803.

NEW MISSOURI PATTERN

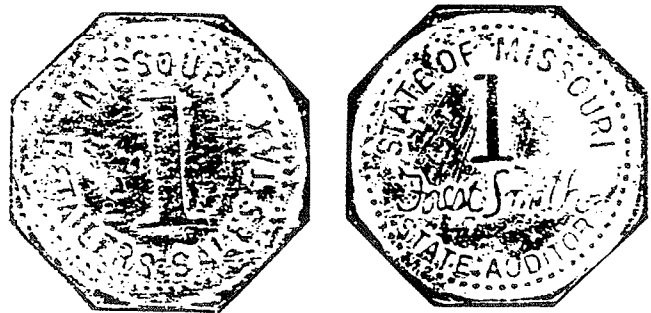
Jim Calvert R-533

(with New Finds Editor Merlin K. Malehorn L-279)

Jim purchased a Missouri pattern on e-Bay in October 1999 from an individual in Bell Buckle, Tennessee. Presumably the individual is not a collector of sales tax tokens, because the price was low. It came in a lot that also included three S7 and one S9, all from Missouri. Here's a picture.



Catalog Supplement Sheet 13, issued with Newsletter 89, Apr-Jun 95, reports a Missouri pattern, value 1 mill. It is octagonal and has the name of the State Auditor, Forrest Smith, incorrectly spelled with only one "r." Here are pictures of it. It's P19.



The 5 mill pattern certainly appears to be the partner of the 1 mill pattern, and we'll count it as such. It'll be P20. The CSS will be reissued with it added to P19.

PHILADELPHIA: WHITE TOWER CITY SALES TAX Loose End #5

Merlin K. Malehorn L-279

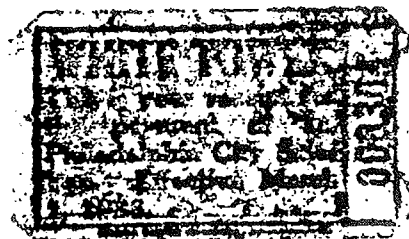
This article appeared in *The State Revenue Newsletter*, Vol. 20, No. 4, July 1970. I have tried occasionally to track down the author and the tax

ticket, unsuccessfully. (Sorry, but this is the best reproduction of the illustration that I can get.)

PENNSYLVANIA ODD BALLS

R. Maurice Fox

Philadelphia City Sales Tax - This tax in 1938 was a temporary tax. Shown is a tax ticket issued by White Tower which is a chain restaurant. The reverse of this stub reads in seven lines "City Sales Tax/ By Direction of the Council of / The City of Philadelphia, the / Sales Tax must be collected / from the PURCHASER by the / Merchant".



ADVERTISEMENTS

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244	\$1.50 5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&D for descriptions.

Dave Piatt, Rt. 52, Stout, OH45684

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

✓ COLLECTOR NEEDS the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

TAX TOKEN Collector willing to correspond regarding tax tokens. Snail mail: Terry Capps, 535 Michigan Ave. Apt. 2116, Chicago, IL 60611; e-mail: Moccapps@AOL.com. Finds, wants, trades, monthly exchange.

OHIO SALES TAX STAMPS: Any have a price list of the Ohio tax stamps. Whole or halves. Any extras to trade or sell. Or do you have want list? Send to James Bird, 132 East 3rd St., Dayton, Ohio 45402.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

WANTED: 6 or 6.5 oz. hobble skirt Coke Bottles. No color applied labels or late date Xmas please. I need one, in better than average condition, from any city in the following states: Idaho, Nevada, New Jersey, North Dakota, Oregon, Rhode Island, Vermont, and Washington. Please contact: James H. Ward, 709 Loop Road, Hendersonville, NC 28792-6643; (828) 693-6438.

NEEDED for personal tax token collection: Illinois Cities Taxes: Astoria, Bunker Hill, Ladd, Rossville, and Wyoming. Dale L. ✓ Dye, 1027 E. Court St., Iowa City, IA one 52240.

(cont'd from p. 3)
(3) Jerry F. Schimmel, *U.S. State-issued Sales Tax Tokens* (1980, 2nd revised ed.) (hereinafter, Schimmel).

- (4) *ATTS Newsletter* 44 (Oct-Dec 1983), p.10
- (5) *ATTS Newsletter* 51 (Oct-Dec 1985), p.16
- (6) *ATTS Newsletter* 45 (Jan-Jun 1984), p.18
- (7) *ATTS Newsletter* 66 (Jul-Sep 1989), pp.20-23, also Catalog Supplement Sheets 22-1 and 22-2.
- 8) *ATTS Newsletter* 57 (Apr-Jun 1987), pp.14-15.

FINANCIAL REPORT
DECEMBER 1, 2000 - FEBRUARY 28, 2001

Balance 12/1/00	\$ 281.28	Income (1/1-1/31) Dues & Donations	48.00
Expenses (12/1-12/31) Postage, supplies	11.91	Balance 1/31/01	\$ 164.92
Income (12/1-12/31) Dues	16.00	Expenses (2/1-2/28) Postage	2.67
Balance 12/31/00	\$ 285.37	Income (2/1-2/28) Dues & Donations	395.00
Expenses (1/1-1/31) Postage Newsletter	0.88 167.57	Balance 2/28/01	\$ 557.25

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. At this point it's really hard to tell how the year looks. If the remaining members renew their membership, we should be in a good condition for this year. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$51. Thanks to Richard Blaylock, Pascal Brock, Clarence Glenn, Steven Koczan, Richard Lane, Jeff Quinn, George Schwenk, and Donald Thannen for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
December 1, 2000 — February 28, 2001

NEW MEMBERS: Carl Prichett, Paul G.
Wehner

REINSTATEMENTS: None

DROPS: None

MEMBERSHIP (February 28) 118

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Marc J. Duvall, *Editor*, 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochran ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

APR - JUN 2001

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EDITOR'S COMMENTS

Well, another late issue, surprise, surprise, surprise! I tried to scan in an article, but the %\$\$&(^ machine is smarter than I am and it knows it! Anyway, I had to resort to cut and paste. Further delay was caused by my trying to trying to translate some information I obtained on a foreign STT, it is taking longer to teach myself French than I thought.

Carl has informed me that some MO patterns have turned up and that the owner may be interested in selling them through the *Newsletter*. Look for details in a future issue. Mike Strub and Russ Ward both appear to have come up with new finds. George McGee sent some items he had from the '30s, an article that appears to be from the *Philadelphia Inquirer* appears in this issue under the title "The More Things Change ...". The rest will appear in future issues.

The editor is always looking for more copy to put in the *Newsletter* so feel free to write. This is especially true this year as it is our anniversary. Those of you who have been around since the beginning feel free to write about the early years of ATTS. You can also write about using sales tax tokens, if you were around at the time. As time passes we lose links to the past and that makes it harder to get new information regarding sales tax tokens. As you can see from the editor's own efforts no great skill is required to write an article. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. If you do not send it to me I cannot print it. If you want to improve the quality of the *Newsletter* send me an article. It may trigger a response from some other member so that we can all get feedback and get as much out of our hobby as we can. Any prospective contributor can have as much or as little credit as he or she desires. You can even blame spelling and grammar errors on your editor (what a deal!). Thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. Thanks. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

ALABAMA: 8 MILL COUNTERSTAMP Loose End #7

Merlin K. Malehorn L-279

In *Chits*, Pfefferkorn and Schimmel, there is a report of an "Alabama 5 mill luxury tax token with a figure 8 counterstamp." *Chits* goes on to list this as #22, a brass Tax Commission 5 mill token with 8 counterstamp. Also, on speculation *Chits* lists a 5 mill brass Dept. of Revenue token with 8 counterstamp, and a 5 mill Department of Revenue red fiber with 8 counterstamp.

During the preparation of the M&D catalog, the brass Tax Commission token with 8 counterstamp did not surface, although its existence is not questioned. The other two tokens, as *Chits* noted, are only assumed as possibilities.

As a result, the M&D catalog simply notes the report of the token and comments that it is unlikely to have been related to a change in the tax rate. Therefore it is evaluated as a "curiosity."

Does anyone have this token or know where it is? It certainly seems it might be dignified as a Catalog Supplement Sheet on a curiosity. Meanwhile, here's an illustration of the 5 mill token without the counterstamp.



OKLAHOMA HOARD III

By Marc J. Duvall

You may have thought I was finished with this subject after part II appeared in the last issue. So did I. However, when I picked up the *Newsletter* from the copier I notice that I had left off the die alignments. (Every time I think I am beginning to get a handle on being editor, reality rears its ugly head and bites me on the backside.) Anyway, here are the die alignments for OK S-9 through 14 that should have appeared in part II:

S-9	1/3↑↘, 2/2↑↓, 2/7↑↓, 3/6↑↘, 6/3↑↙[2], 6/4↑↙, 6/7↑↙
10	1/3↑↓, 2/7↑↓ & 3 more↑↘, 5/4↑↓, 6/3↑↘
11&12	1/7↑↘, 2/1↑↓, 2/2↑↓, 2/4↑↓[2], 2/5↑↘, 2/6↑↓&↑↘, 2/7↑↘, 4/1↑↙, 4/3↑→ & 2 more↑↘, 4/4↑↙, 4/5↑↓[3], 4/7↑↓[3], 5/1↑↙, 5/3↑↘[2] &↑↙, 5/4↑↓, ↑→⊗ ⊗ 5/5↑↘, 6/2↑↓&↑↙, 6/3↑↙[2], 6/4↑↙[2], 6/5↑↓&↑→, 7/4↑↙, 7/5↑→
13	none
14	none

There are four other tokens that are too damaged to be attributed. Two of them are fairly light (although that could be the result of being "bleached") and the other two have some dark substance on them).

The "one of each variety" group and their die alignments are as follows:

S-9	6/3↑↙	10	*	11	2/5*↑↓, 4/5↑→
12	5/3↑↙	13	none	14	2/1↑→

The S-11s may be S-12s, and the item marked with the * may be S-10, but the dies say its is either S-11 or S-12.

QUESTIONS ON OHIO SALES TAX RECEIPTS

James Bird wrote regarding Ohio tax receipts. He asked if anyone had a drawing or print of the different Hyphen 4, 5, 6.5, 9, Hyphen Roul, both, or a combination? Roulette 9.5, 4, 5, 6, 9? Are slits determined by how many to the inch or how? Looking in *Ohio Sales Tax Receipts 1935-1961* by our President, Richard M. Johnson (1997) I discovered the following information on p. 22:

"Perforation rates are stated in accordance with postage stamp standards. Count the number of holes or roulettes within a two centimeter length. All fractions are rounded to 1/2. There is a small variation in some of the stated values but in general they are reasonably close. The perforations are of several kinds ---

"PERFORATED means a separation done with punched round holes such as is commonly found on postage stamps.

"PINHOLE means a round hole perforation as above but the holes are so small that it appears to have been done with pins or needles.

"ROULETTE means a line of cut slits. These are sometimes found as ill defined impressions across the receipt, this is especially true on the Reserve issues.

"BLIND ROULETTE is a poorly defined term sometimes used interchangeably with roulette. At times however it appears to have been used to describe receipts with no visible perforation at all (see imperforate below).

"HYPHEN HOLE means a line of punched rectangular holes, they are a variant form of rouletting. Unfortunately they sometimes also occur as a line of ill defined impressions (see above). This is especially true of the Reserve issues.

"CLEAR ROULETTE a poorly defined term often used interchangeably with hyphen hole. It may however sometimes refer to rouletting that has actually pierced through the paper.

"IMPERFORATE refers to a receipt with no form of separation at all. It is normally seen only on specimen and error receipts."

If anyone has anything to add please feel free to write to me and I will include it in the next *Newsletter*.

ARIZONA DISCOVERIES - Mike Strub, R-504

The Arizona tokens are my favorites, as I'm sure they are for many of you. They are the most artistic and coin-like of the state-issued tokens, which I've always considered to be state coinage.

NEW BOX I recently bought an original box of Arizona 1 Mill Sales Tax Tokens from a gentleman who first sold me one of the rolls from the box on Ebay. (He was not Gordon Jones; but this box may well be from his hoard). The box was larger than AZ-O2, and contained 1000 tokens. The legend reads: "CONTENTS 1000 (1)s / ARIZONA TAX TOKENS / SALES PRICE \$1.00" in 5mm high letters. The dimensions are 4 3/4" x 2 3/4" x 1 13/16" (120 x 70 x 46mm) for the top half of the box, and 4 5/8" x 2 5/8" x 1 13/16" (117 x 68 x 47mm) for the bottom half, which the top half fits over, and which includes metal tabs which protrude through the top to be bent over for securing the enclosure. It is light brown cardboard with a black rubberstamp. So the size and material match AZ-O2.

NEW DIE VARIETY The contents of this new box type are 20 AZ-O4A rolls of 50 1-Mill tokens, which are mixed S5B and S5C. There is also a new DIE variety, which I would like to suggest we should call AZ-S5D. In AZ-S5C, only the center vertical ray of the sun touches the border that separates "DITAT DEUS" from the farming scene below it. In the new variety, the center 3 rays of the sun all contact this border. If this variety exists out there already, it has probably been considered as AZ-S5C. This is a naked-eye die variety, folks - check your collections and see which one(s) you have!

STATISTICS There should have been 1000 coins in the box, but there were only 996. The fellow who sold it to me packed it rather poorly, and several of the aged paper rolls were burst open. Enough tape was used on the package to prevent the loose coins from exiting, but somehow we came up short anyway!. Then I dropped one on the floor of my den, and still haven't found it!

Anyone familiar with statistical sampling methods knows the following results aren't really based on a good sample. Although they represent almost 1/20th of 1% of the mintage, they are all from a single box instead of randomly selected from many boxes. Having said that, I still thought people might be interested in the relative abundance of the varieties I found: There were 492 of what I call AZ-S5D, 256 of AZ-S5C, and 247 of AZ-S5B.

ERRORS Nothing earth-shaking here, but among these there were a D and B with improper alloy mix - some kind of slag that came off the planchet probably before striking. There was a C with strong strike-doubling on the obverse's circumferential wording and a strong die clash on the reverse. And there was a D with an extremely strong die clash on both sides.

DIE STATES The C's and D's were all from obverse dies in fairly good shape - at least early to middle die states. But I couldn't find a single one that didn't have some clash marks - which are especially evident on the reverse as the upper outline of the obverse's mountains intersecting the reverse's central "1" at various angles. Some of the reverse dies for the D's exhibit a cud from the rim to an area between the letters N and T of PAYMENT.

The B's, however, seemed all to be struck from the obverse die in a late die state. It had been heavily polished in a circumferential manner, leaving concentric circular ridges in the design from the center to the circumferential legend, plus extending even beyond it into the word COMMISSION. And there were die breaks causing the tops of the letters A, R, and Z of ARIZONA to merge with the rim.

(cont'd p.6)

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Another Ohio Tax Receipts Dispenser

I had a call a few weeks ago from a gentleman who had been a member for several years, and with whom I had some correspondence off and on about various tax token matters. He had dropped out of ATTS.

He told me that he had discovered, in someone else's possession, still another dispenser of Ohio tax receipts. We've had four dispensers previously reported, all in the CSS 20 series.

He reports that the dispenser is wooden. He mentioned oak. I just received in the mail some pictures. He took them with his digital camera. I'm still working in the dark ages - I use a film camera. I don't have the equipment to get the pictures from the disc, but my son does. So one piece of business for next issue is to get that work done.

And Yet Another

Frank Binder has recently been on an extended trip with his wife, to Ohio. He came across quite a few of the sales tax receipts. Also, he's run across still another Ohio tax receipts dispenser. It looks very much like the dispenser in CSS 20-3, except it was made by SIGNAL-U Mfg. Co., Canfield, Ohio. There appear to be some minor differences here and there. He's sent measurements of it, and some illustrations. It'll be a CSS eventually, as will the one discussed above. I've not had a chance yet to look through all the pictures he sent, not only of the dispenser but also of some receipts.

Printer

I try to put in an illustration for everything that's reported in a column. Also, there has to be an illustration in CSS. So I have a continuing working relationship with a local printer. I've worked with a KwikKopy for the last several years. The problem is to make a reproducible picture that is the correct size for the space I've made for it. "Reproducible" is the key word. If you take a very close look at your local

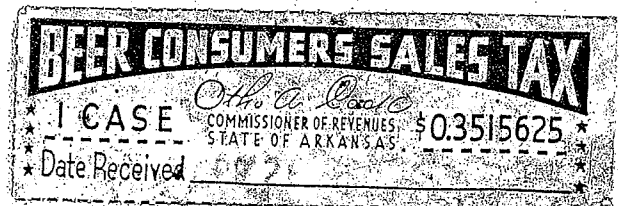
newspaper, using a magnifier, you'll see some very small figures of some kind.. They usually lie in columns, at an angle. They make an illustration more reproducible. Otherwise, you get a kind of "blah" copy.

Anyhow, just as I was taking several articles with pictures up to the printer, he went out of business - declared bankruptcy without any notice. He's trying to sell the franchise. I was just beginning a search to find another printer when I had a further problem, discussed below.

Personal Note

As most of you probably already know, I've been fighting a cancer for almost six years. This cancer attacks my immune system, but it's not a leukemia. Anyhow, a germ managed to overcome my immune system. Several weeks ago I fell unconscious into the bathtub just as I was "fixing" to take a shower. My wife called 911 and I got into the hospital quickly. I had pneumonia which was bad enough that the doctors gave me only a 50-50 chance. I was kept completely unconscious (sedated) the first week, and the second week was mostly to get control of the pneumonia and regain some strength in controlling body functions. The third week I was in rehabilitation, to learn to walk and various other activities. So I just got home, to a bag of mail and bills to pay, although my wife did a good job of keeping things current. Nonetheless, my absence came at just the wrong time - I was in the midst of preparing several short columns for the next several issues, which I'll have to postpone until the issue after this one (the articles, not the issues).

(see p. 8)



THE MORE THINGS CHANGE ...

RESTAURANT SALES HELD LIABLE TO TAX

3-19-99

Eating out was placed on a par with luxuries and amusements yesterday, as City Solicitor Joseph C. Sharfsin ruled that all restaurant checks of 13 cents and over were subject to the 2 per cent. retail sales tax.

Sharfsin's opinion ended the controversy over the taxing of restaurant meals, caused by an apparent ambiguity in the sales tax ordinance.

The ordinance, Sharfsin said, is to be translated to mean that, in addition to meals costing more than 12 cents, cover charges of \$1 or over will also be taxed. Previously, restaurant owners had said the tax applied only to meals costing \$1 or over, as in New York.

\$2,000,000 EXPECTED

The City Solicitor's ruling is expected to add about \$2,000,000 to the sales tax revenue in a year, provided eating out doesn't drop off because of the tax.

At the same time Receiver of Taxes Frank J. Willard plugged up another loophole as he ruled that the levy applied to the gross business done by stores which dealt mainly in small purchases.

There was enough leeway in the tax on higher-priced articles to more than make up the burden, he said. "Five-and-ten cent stores, for example," he said, "also sell 15-cent

Continued on Page 6

and 25-cent articles and collect one cent tax on each. A one-cent tax on a 25-cent article is four per cent. This overcharge is in accordance with the law, but it will more than make up for the tax on gross sales."

EXEMPTION LIFTED

Willard also ruled that a tax must be paid on rented articles, which had previously been declared non-taxable. The tax applies to rented automobiles, typewriters, adding machines and the like, and will be called a tax on "license to use."

Although restaurant owners accepted the tax ruling with no protest, waitresses and other restaurant employees complained bitterly yesterday that the tax was cutting into their tips.

Many patrons who would ordinarily leave a dime tip are now leaving only 8 cents, and using the other two cents for the sales tax, it was revealed.

TAX ON WAITRESSES'

"This isn't a tax on meals. It's a tax on waitresses," an indignant group in a mid-city chain restaurant said.

Numerous restaurants and lunch counters have cut the price of their 15-cent sandwiches to 12 cents, so that patrons may avoid paying the tax, it was also learned.

"It means cutting out the lettuce, but that's what we're doing," one lunchroom man said.

Soda fountains found many quick-lunchers ordering a 10-cent sandwich and paying for it, and then asking for a cup of coffee and paying the nickel separately. They thus escape the one-cent tax they would pay if they bought both together. This method also keeps the coffee hot, it was said.

States vote
to simplify
sales tax
Coalition has eye
on revenue from
Internet, catalogs

REUTERS

WASHINGTON — A coalition of states voted unanimously yesterday to approve a plan to simplify their sales tax codes, with an eye toward eventually capturing revenue from Internet and catalog sales.

With three states not present, member states of the Streamlined Sales Tax Project voted 26-0 to send their plan on to state legislatures in hopes some will pass it into law in the 2001 legislative session.

Nine other states participated as observers in the telephone conference-call vote.

"Hopefully, this will provide what we need to get going," said Charles Collins, a North Carolina tax administrator who co-chairs the group.

The plan calls for states to simplify their tax codes to make it easier to collect revenues from Internet and catalog sales, which are estimated at \$600 billion and expected to grow exponentially in the next few years.

States are prohibited from collecting taxes from businesses outside their jurisdiction by a 1992 Supreme Court ruling and by Congress' three-year moratorium on new Internet taxes, which is set to expire in October 2001.

Many state and local authorities say this prohibition pinches public revenues and unfairly discriminates against traditional retailers subject to sales tax.

Businesses point to the maze of state and local regulations governing sales taxes as a reason why such taxes are impractical.

The plan calls for third-party companies to determine and administer the sales tax on each transaction in a manner similar to credit-card companies.

Although the plan allows states some flexibility to determine what items should be taxed, it must be passed in essentially the same form among a number of states in order to be effective.

CONDITION

In terms of condition, there was bad spotting or corrosion on 99 of the tokens. It might seem that that is neither here nor there, as we have no

idea how these tokens were stored, whether there were contaminants or finger oils or humidity introduced during storage, etc.. But for the most part, the badly corroded or spotted tokens were found between unspotted examples; and neither the box nor the rolls were spotted or stained. And none of the tokens's spots or stains resembled a fingerprint. So I would suggest that the spotting and corrosion were from the dust and other contaminants present during the minting process and/or from the packaging process. And that may mean that this frequency (10%) of spots and stains is typical of these boxes.

MEMBERS - 2001

(5/31/01)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30, L-30 (1971)
6150 avenue Bienville
Brossard, Ontario J4Z 1W8 CANADA

Donald R. Barsi, R-382 (1986)
P.O. Box 7989
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Mike Batkin, L-284 (1983)
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128 Walnut Lane, Apt. 121
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1143 12th Street
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Jim Calvert, R-533 (2000)
342 N. 14th
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moccapps@aol.com

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6419 Pepper Court
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Tim Davenport, R-232, H-9 (1977)
5010 NW Shasta
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2504 Mason Street
Silver Spring, MD 20902-5506
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James Drenon, R-535 (2000)
863 El Centro Ave.
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Dale L. Dye, R-541 (2000)
1027 East Court Street
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Marc J. Duval, L-426 (1989)
1621 Bigelow Ave. N
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Roy T. Eggert, L-356 (1984)
24821 Nickelby Drive
Darnestus, MD 20872

Joe M. Erber, L-92 (1971)
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Greenwood, MS 38935-1235

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Staten Island, NY 10312

Gerald F. Fisher, L-455 (1992)
77 7th Avenue, Apt. 16F
New York, NY 10011-6633

Michael R. Florer, R-409 (1987)
2636 Ennissburg Rd., Box C-1
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mflorer@netrax.net

Osie E. Ford, R-507 (1996)
505 Mclure Avenue
Opelika, AL 36801

Harold Ford, R-497 (1995)
P.O. Box 871009
Stone Mountain, GA 30087-0026

Harold A. Frey, Jr. R-549 (2001)
4098 Delta Cir.
Memphis, TN 38116-6123

Robert Frye, L-521 (1998)
216 S. Downey Ave.
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Ellen B. Gates, R-325 (1990)
1128 W. Walkup Street
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Ralph L. Harnishfeger, R-464 (1993)
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jay-at-home@msn.com

Rich Hartzog, R-163 (1972)
P.O. Box 4143
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hartzog@exonumia.com

Billy Hatch, R-468 (1993)
1809 South Wallace
Enid, OK 73703-8006

Patrick D. Hogan, L-198 (1974)
2129 Taylor Drive
Iowa City, IA 52240-7052

Tom Holfield, L-327 (1983)
P.O. Box 713
Alderson, WV 24910-0713

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Wayne Holndorf, R-268 (1983)
6932 Pinkney St.
Omaha, NE 68104

Lawrence S. Hopper, L-150 (1972)
9503 Summehill Ln.
Dallas, TX 75238-1039

John W. Hornbaker, R-547 (2001)
823 Manitou Blvd.
Colorado Springs, CO 80904-3614

George Hosck, R-372 (1986)
7411 Idlelale Lane
Omaha, NE 68112-2805

Hermann Ivester, R-495 (1994)
5 Leslie Circle
Little Rock, AR 72205
ivesters@aol.com

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728
ericjackson@revenueur.com

Richard M. Johnson, F-38, L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

Steven Kawalec, R-496 (1995)
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owlprowler@aol.com

Jane Keel, R-538 (2000)
201 NE 22nd St.
Guymon, OK 73942

James E. Kenney, R-524 (1999)
436 Collax Rd.
Havertown, PA 19083-1315

Brian G. Kestner, L-531 (1999)
PO Box 664
Milbrae, CA 94030-0664

Steven A. Koczan, R-448 (1992)
1303 Vitalia St.
Santa Fe, NM 8705-3223

Richard Lane, R-103 (1971)
5868 Salakanum Way
Bellingham, WA 98226-9518

Ronald Lang, R-187 (1973)
14321 N 600 W
Demotte, IN 46310-8844

J.O. Lampkin, R-481 (1994)
66 Orchard Beach Rd.
North East, PA 16428

Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

Charles M. Luce, Jr., R-460 (1991)
1393 Kenalan Drive
San Diego, CA 92154-3732
vluce1025@aol.com

George W. Magee, Jr., H-1 (1971)
74 Pasture Lane, #231
Bryn Mawr, PA 19010

Jim Majoros, R-435 (1990)
65 16th Street
Toms River, NJ 08753
major@ameri-com.com

WHAT IS IT?

Russ Ward wrote: "I ran across the enclosed sales tax 'stamp' on eBay, bought it, and now am writing to see if you know anything about it. I have seen 'regular' beer tax stamps before, of course, but I have not seen one for sales tax. Am I the only one?" Russ describes the stamp as black on white except that the color band under "Beer Consumer's Sales Tax" is dark blue. (Your editor notes that on the copy no apostrophe appears, but that may be a defect in the copy, which Russ describes as "not great." Your editor notes with some interest that there is no entry for Arkansas in M&D.) Russ says any information about the stamp would be appreciated, so please send anything you know to the editor and it will appear in a future *Newsletter*. (see photo p. 5)

- Merlin K. Malehorn, L-279, H-10 (1983)
6837 Murray Lane
Amandale, VA 22003
- Jerry Martin, R-534 (2000)
P.O. Box 2367
Conroe, TX 77305
- Robert A. Mason, R-98 (1971)
1506 Fincke Avenue
Ulrich, NY 13502
BAMRAMSAM@aol.com
- Scott A. McClung, R-519, (1998)
8381-H Montgomery Run Rd.
Ellicott City, MD 21043
- Jeffery L. McFarland, R-126 (1971)
30 Cam Forth Lane
Bella Vista, AR 72714
namvet@bayou.com
- Donald H. Mead, R-503 (1996)
2507 Glen Oaks Circle
Wichita, KS 67216-2216
- Scott P. Mitchell, R-294 (1983)
P.O. Box 1006
New Hyde Park, NY 11040
- Edwin J. Morrow, R-329 (1983)
8217 Sutton Dr.
Urbandale, IA 50322
- Ted Mullies, R-489 (1994)
410 South Forrest
El Dorado Springs, MO 64744
- Jeffrey J. Meyer, R-527 (1999)
P.O. Box 786
Buda, TX 78610
- George Nall, Jr., R-476 (1994)
846 Lakeside Drive
Bartlett, IL 69103-4718
- John Ostendorf, R-518 (1998)
108 Myrtle Ave.
Waxahatchie, TX 75165
johnoste@hpnc.com
- Leonard D. Otterson, R-366 (1985)
1318 9th Ave. S
Fargo, ND 58103-2506
- Mike Patton, R-514 (1977)
P.O. Box 1365
Ocean Shores, WA 98569
- Thomas A. Pemock, R-424 (1988)
322 North Hancock Avenue
Colorado Springs, CO 80903-3137
- John W. Pereira, R-200 (1974)
P.O. Box 1060
Jackson, CA 95642
- Michael G. Pfefferkorn, F-2, L-2 (1971)
P.O. Box 2829, Maryville Garden Station
St. Louis, MO 63111-0029
- Dave Piatt, R-542 (2000)
Rt. 52
Stout, OH 45684
- Thomas E. Pike, R-532 (1999)
P.O. Box 8305
Gadsden, AL 35999
- Carl F. Pritchett, R-545 (2000)
2192 Emerald River Circle
Fort Mohave, AR 86426
- Jeff Quinn, R-373 (1986)
14210 Spring Creek Dr.
Wichita, KS 67230
- Fred W. Robinson, R-273 (1983)
131 Fifth Street NE, Apt. #611
Canton, OH 44702-1208
- Nick Sapone, R-517 (1998)
P.O. Box 33
Wanchese, NC 27981
- Jerry F. Schimmel, F-3, H-7 (1971)
P.O. Box 40888
San Francisco, CA 94140
- Max Schottler, R-530 (1999)
132 Griggs St. SW
Grands Rapids, MI 49507-2455
MASCH@WEBTV.NET
- George W. Schwenk, R-313 (1983)
177 Merriam Hill Road
Mason, NH 03048-4607
- John J. Scroggin, L-488 (1994)
The Brannon House
647 Mimosa Blvd.
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scrogginlaw@aol.com
- Thomas A. Severn, R-408 (1987)
2813 SW Osborn Rd.
Topeka, KS 66614-2437
- Leo J. Shane, R-544 (2000)
1130 Woods Lane
Warminster, PA 18974
- Brian A. Smith, R-376 (1986)
Rt. 1, 229 Verdant Lane
Jefferson City, MO 65109
brians@midamerica.net
- Kenneth T. Stewart, R-509 (1997)
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Milford, OH 45150-9610
- Michael C. Strub, R-504 (1996)
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mike.stub@eds.com
- Frank W. Sutera, R-457 (1992)
5 Spencer Path
St. Peters, MO 63376-2559
- John M. Sutor, R-249 (1978)
P.O. Box 725
Galesburg, IL 61402-0725
- Harvey L. Thamm, R-414 (1987)
P.O. Box 163
Stafford, TX, 77497-0163
- Donald P. Thannen, R-451 (1992)
309 Kenyon Drive
Springfield, IL 62704
donthannen@aol.com
- Edward B. Tupper, R-245 (1977)
6241 34th Avenue NE
Seattle, WA 98115-7310
- George Van Trump, Jr., L-169 (1973)
P.O. Box 26170
Lakewood, CO 80226-0170
- Gilbert E. Vogel, R-543
1010 Douglas C-4
Longview, WA 98632
- Peter Volberg, R-537 (2000)
511 Broadway
Bethpage, NY 11714
QualPete@aol.com
- John Vrbancic, R-428 (1990)
722 Coolidge Avenue
Kalamazoo, MI 49006
- James H. Ward, R-467 (1993)
709 Loop Road
Hendersonville, NC 28792-6643
- Russell E. Ward, R-492 (1994)
2029 44th Avenue
Greeley, CO 80634
ruseward@hotmail.com
- Paul G. Wehner, R-546 (2001)
411 1/2 Linden St.
Fond du Lac, WI 54935
- Michael A. Werda, R-362 (1984)
1028 Hincckley Boulevard
Alpena, MI 49707-4806
- Al White, Jr., L-220 (1976)
26 West 021 Parkside Road
Naperville, IL 60540
- Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740
- Tom Woodbridge, R-298 (1983)
4 Medical Park Circle
Tupelo, MS 38801
tdw@futuresouth.com
- Prentiss D. Wright, R-269 (1983)
P.O. Box 724
Gulf Shores, AL 36547-0724
- Howard J. Wunderlich, R-3358 (1984)
308 Parkwood Street
Ronkonkoma, NY 11779

ADVERTISEMENTS

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c \$1.50	S-250 6c \$1.50	S-251 9c \$1.50
possibly S-215 or S-240	12c has B letter \$1.50	S-253 15c 1.50
S-254 30c 1.50	S-255 60c 3.00	S-244 \$1.50 5.00
S-261 3c staple holes (1/2 size) \$0.50		

Note -- all the above in CU or mint condition. See M&D for descriptions.

Dave Piatt, Rt.52, Stout, OH45684

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

Please advise if you can help me collect any of the following: Transit, car wash, parking, trolley, train, ferry, bridge, tunnel, state sales tax, bi-metallic lumber, lumber, bi-metallic coal, coal, Alaskan, pizza, Mardi Gras, and good-for tokens. Also Jim notes, W.W.II Philippine guerrilla money, children's play money, Russian Tsar banknotes, German & Austrian notegeld, casino \$1 chips, wooden nickels, bi-metallic coins of the world, German inflationary money, Chinese gold units (Shanghai of 1930), British Armed Forces Special Voucher 2nd & 3rd series, sun slammers, Hutt River Province coins, & elongated & encased coins, medals of famous people, places, & turnpikes too! John T. Beckman, III; Hammond House, Apt. #121, 128 Walnut Lane, North Augusta, SC 29860-9206.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

New collector and ATTS member would like to know what is available for purchase. Please send your pricelists in e-mail text to Janting@vm.temple.edu, or Janting@hotmail.com or send hard copy pricelists to Jan Ting, PO Box 7213, Talleyville, DE 19803-0213. Thank you.

BU Rolls of either AZ-S5B, AZ-S5C, and new discovery "AZ-S5D" available at \$10 each or 3 for \$27 (specify which die variety/ varieties you prefer), postpaid. Singles available at 3/\$1. Original paper rolls (AZ-O4A) available free on request with any roll order. Discovery Box available to first requester making a roll order. E-mail: mike.strub@eds.com; snail mail: Mike Strub, 750 Tower Drive M/S 2234, P.O. Box 7019, Troy, MI 48007-7019.

PRICES REALIZED

State Revenue Society auction #19 (closing about April 6, 2001):

Lot 165 OH 1953-59 sales tax (50) unsorted pile of mostly Merrick years, some duplication, a consumer's half is pictured \$2.50 tie bid on an estimate of \$2.50

FINANCIAL REPORT

FEBRUARY 28, 2001 - MAY 31, 2001

Balance 3/1/01	\$ 557.25	Income (4/1-4/30)	
		Dues & Donations	80.00
Expenses (3/1-3/31)		Balance 4/30/01	\$ 544.43
Postage, supplies	2.54		
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues	95.00	Postage & copying	2.68
Balance 3/31/01	\$ 649.71	Income (5/1-5/31)	
		Dues & Donations	144.00
Expenses (4/1-4/30)		Balance 5/31/01	\$ 685.75
Postage	6.50		
Newsletter	178.78		

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape to cover expenses for the rest of the year. We have a little more than needed because a few members renewed for 3 or 5 years. This will be needed in future years though. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$83. Thanks to Leo Bledsoe, Terry Capps, and Brian Smith for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

February 28, 2001— May 31, 2001

NEW MEMBERS: John T. Beckman III,
Harold A. Frey, Jr., John W. Hornbaker

Jeffrey Meyer, Carmen Recce, Lloyd Riggle,
Lewis Roberts, Larry Warner

DROPS: Wilbur Armstrong, David
Bennison, Ken Branscomb, Bruce Bryant,
Kenneth Hallenbeck, Jeffrey Lipsky,

REINSTATEMENTS: None

MEMBERSHIP (May 31) 110

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

JUL - DEC 2001

114/5

EDITOR'S COMMENTS

This is a double issue representing the last two "quarterly" issues of 2001. I got so far behind on the third quarter issue (#114) that I decided to make a virtue of necessity and combine it with #115. Maybe I will be able to get back on schedule, but I've said that before. Just remember, if I was any good at being an editor I would do it professionally and get paid for it. Thanks again for all your patience.

Sometimes the delay follows as, while waiting for one story to develop, another begins and before I know it I am very late in getting the *Newsletter* out once again. This time it began when a young friend of mine inherited a "few million" stamps from his grandfather, who had been a stamp dealer. He thought he might have some of the Ohio sales tax stamps, but it has taken him longer than he thought to get back to me as he has had to move and has been unable to go through all the boxes of stamps as quickly as he expected to. While waiting for his report, I had the opportunity to acquire a collection of sales tax and other tokens. I did so, and spent some time going through them and attributing them. I found some interesting information, which appears elsewhere in this *Newsletter*. While going through this collection, I remembered putting some tax tokens in a metal slide (photographic) box to see what effect the box would have on them. I got the idea from a story that appeared in the *Newsletter* about a decade ago in which a member had several thousand Missouri plastic sales tax tokens and was putting them in various materials to see what would happen. If you are still out there, feel free to send in the results of your experiments. The result of mine appear elsewhere herein. Jerry Schimmel also retired, so I wrote to him and said now that he had "free time" he should write something for the *Newsletter*. In reply he sent a large box of material and a note that said essentially do it yourself (that will teach me). Oh well, you can't blame a guy for trying. Anyway, thanks Jerry. I spent some time going through that box. The first article from that source appears herein.

James Bird sent an e-mail of an Ohio dispenser. Your editor is one of the "lucky" 5% who are still without service due to the @home bankruptcy. Any attempt to e-mail the editor now will probably fail. I told you technology did not like me. Since writing this I have canceled @home, and it appears to have rendered my CPU incapable of communicating with my printer, which fact I discovered when I tried to print the *Newsletter*. If you read this I will have figured out a way to solve that problem. %*& technology!

Merlin reports that his doctor informed him that if it wasn't for the cancer he would be a very healthy 75 year old. He is working on some new finds and hopes to have some more articles next year.

George Magee sent some correspondence he had back in 1938 offering his services in the sales tax token field in Philadelphia. John Ostendorf sent an article on Texas mavericks, and asks for any additional information or suggestions anyone can provide. That request also goes for everything the editor writes. The more information we share the more we can get out of the hobby. The editor is always looking for more copy to put in the *Newsletter* so feel free to write. This is especially true for any of you who actually used tax tokens, you can give background to the hobby. As time passes we lose links to the past and that makes it harder to get new information regarding sales tax tokens. As you can see from the editor's own efforts no great skill is required to write an article. A few of you have promised me articles but have not yet sent them. Please do so, especially those of you who think I have printed an error. What I print is largely a function of what I have been sent. If you do not send it to me I cannot print it. If you want to improve the quality of the *Newsletter* send me an article. It may trigger a response from some other member so that we can all get feedback and get as much out of our hobby as we can. Any prospective contributor can have as much or as little credit as he or she desires. You can even blame spelling and grammar errors on your editor (what a deal!). Thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. Thanks. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

Hope you all have (had) happy holidays and that next year is better for everyone, except certain middle easterners and their supporters, may they get what they deserve in spades!

WHAT WAS IT?

In the last issue (#113), Russ Ward wrote that he ran across a "Beer Consumer's Sales Tax" stamp. Mike Florer wrote: "I am a collector of state revenue stamps and actually have this same stamp in my collection. It is listed in *U.S.A. State Revenue Stamps: 1950-91 Stamp Issues* by the late Elbert S.A. Hubbard. It is catalog number B42 (in the Arkansas section). Don't let the wording fool you, it's a beer tax stamp like any other. According to the Hubbard catalog, the beer stamps from Arkansas were worded as follows:

- 1932-41 'Beverage Tax'
- 1941-49 'Beer Consumers Sales Tax'
- 1949-53 'Beer Excise Tax'

I hope that answers your question."

The Magee Press

2123 NORTH 63RD STREET, PHILADELPHIA, PA.

* PUBLISHERS OF DISTINCTIVE BOOKS *

Mr. F. Raymond Johnson
Phila. G. of C.
12th & Walnut Sts.
Philadelphia

March 7th, 1938

Dear Mr. Johnson:

I have been following the development of the sales tax situation in Philadelphia with interest and feel that I may have suggestions of value to offer.

I publish a catalogue of sales tax tokens and hence have some knowledge of what has been done elsewhere in respect to equalizing the tax on small unit sales.

I enclose samples of scrip tokens used in California under its sales tax law; also an envelope of assorted tax tokens from various states.

The Restaurant Association in particular will be interested in using a card similar to the enclosed California samples. These tokens are rarities and I will appreciate their return in good condition. Stamped envelope enclosed.

If I can supply any further data on what other states and cities have done in respect to the sales tax, I will be happy to do so.

Yours truly,

George Magee
George Magee, Jr.

THE "ALMOST" SALES TAX TOKEN OF CALIFORNIA

California's first sales tax law took effect on August 1, 1933, in the midst of the Great Depression. The state was nearly bankrupt and needed money soon to remain fiscally solvent. The general sales tax levied directly on the consumer and collected by the individual merchant was one of many tax plans considered and used by legislators in California and in other states to rectify their predicaments.

When the law came into effect merchants were hard pressed by their customers about the new law because they were forced to pay a whole cent tax on small purchases instead of a fraction of a cent which was called for under the 2% rate. In those days a penny amounted to something when a family was poor. The clamor was strong for some kind of receipt or "money" to assist the consumer so that he would not oppose the tax so vociferously.

The legislature had made a provision for the use of tokens or "stamps" if necessary and so a committee made up primarily of San Francisco merchants and businessmen developed a campaign directed at the state's Board of Equalization (the local taxing body) to develop some plan of token use. Prior to this kind of planning for tokens, only the merchants in a few towns in Illinois had actually used any. The San Francisco merchants worked together with the Board and decided on the use of sales tax tokens. The specifications and legend for the one type of token to be used were given widespread publicity in September, 1933, editions of the San Francisco Chronicle, San Francisco Examiner, and Los Angeles Times.

- The committee and Board proposed the following:
- 1) size: "between the sizes of $\frac{1}{2}$ and $2\frac{1}{2}$ U.S. coins."
 - 2) Obverse: "Good for Tax on a Five Cent Purchase"
 - 3) Reverse: "Not Redeemable in Cash or Trade."
 - 4) there would be no official California seal or designation in the legend (the Board was afraid of Federal action based on constitutional coinage rights).
 - 5) the merchants would reimburse the state for any costs in token manufacture.

The committee announced its intention to have up to twenty million tokens struck by the U.S. Mint in San Francisco to be available by the end of the first week in October. However, southern California merchants were more vociferously opposed to the sales tax and any-thing connected with it, and forced the Board to drop the whole matter (which it wanted to do in the first place). Only a few San Francisco merchants are known to have issued their own private tokens, mostly of cardboard.

What is attached to this sheet is a fantasy token struck for collectors according to the specifications of the San Francisco committee. Two hundred of them have been struck and there will be no others. The tokens have a special legend included in the beaded border on both sides to insure that the token is not mistaken for the "real thing" (see below).

DETAIL: octagonal aluminum, 21.5mm
DESIGNER: Jerry F. Schimmel, struck by Meyer & Wenthel, Chicago
LEGEND: GOOD FOR TAX/ON A 5¢ PURCHASE/fantasy-california
REVERSE LEGEND: NOT REDEEMABLE IN CASH/OR TRADE/jfs-s.f.-1973
(NOTE: this latter stands for the designer's name, his home of San Francisco, and 1973, the year the token was struck)

JERRY F. SCHIMMEL
P. O. BOX 40888
SAN FRANCISCO 94140

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W. LAURENCE LEPAGE
ENGINEERING ADVISER IN AVIATION

PHILADELPHIA CHAMBER OF COMMERCE

TWELFTH AND WALNUT STREETS

PHILADELPHIA

March 9th, 1938.

Mr. George Magee, Jr.
The Magee Press
2123 N. 63rd Street
Philadelphia, Pa.

Dear Mr. Magee:

Mr. Johnson has referred your letter and enclosures to the writer for attention.

He wishes to thank you for having brought it to his attention. This is a matter that should be taken up with Mr. Frank Willard, Receiver of Taxes.

We return enclosures as requested by registered mail.

Very truly yours,



W. JORDAN, Director
Domestic Commerce Bureau

J:B
enc

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A.L. CORNWELL, VICE PRES. & TREAS.
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F.W. WOOLWORTH CO LIMITED
TORONTO, CANADA

SpR 6930 Plm 6067
March 17, 1938.

The Magee Press,
2123 North 63rd Street,
Philadelphia, Pa.

Attention: George Magee, Jr.

Dear Sir:

I have your letter of the 10th concerning the sales tax situation, and while I have no idea what your proposition is, if you care to drop in our office and discuss the matter with our Mr. H. E. Wilson, I am sure he will be very glad to give you an audience.

Copy of this letter is being sent to Mr. Wilson, along with your letter.

Yours truly,
F. W. WOOLWORTH CO

BY:-

P.B. Hicks
P. B. HICKS.

PBH/EB

CC: H. E. Wilson.

Hermann Ivester provided this copy of a notice about the state sales tax that had to be posted in the places of businesses. Its purpose is self-evident.

NOTICE TO PUBLIC

THE RETAIL SALES TAX ACT OF 1937 PROVIDES:

"Sec. 7. It shall be unlawful for any retailer to advertise or hold out or state to the public or to any consumer, directly or indirectly, that the tax or any part thereof imposed by this division will be assumed or absorbed by the retailer or that it will not be considered as an element in the price to the consumer, or if added, that it or any part thereof will be refunded."

This notice shall be conspicuously posted so that it may readily be seen and read by the purchasing public.

**IOWA STATE
BOARD OF ASSESSMENT AND REVIEW
Retail Sales Tax Division**

FRENCH LUXURY TAX EXEMPTION TICKETS

MICHAEL FLORER (R-409)

(with New Finds Editor Merlin K. Malehorn H-10)

Catalog Supplement Sheet (CSS) 38, published with Newsletter 101, April-June 1998, provided illustrations of two sheets of six French luxury tax tickets. The illustrations were of 1 franc and 2 franc tickets. The CSS also provided descriptions but not pictures of the top cover (inside and outside) of the booklet in which sheets of these tickets were issued.

The tickets were provided to members of the American Expeditionary Force in France during World War I. The tickets exempted personnel from the "French Luxury Tax" up to a set limit for a stated period of time.

Mike Florer recently came into possession of a complete booklet of these tickets. This article illustrates the entire booklet. The illustrations are reduced to 50% to save space. Both covers are printed in black ink on flesh-colored card stock. The first two illustra-

tions that follow are of the front cover, inside and outside. It is also illustrated below.

The first page inside the booklet provides more instructions in English. It is printed in red ink on green paper; the reverse of it is blank. After that are the tickets. There are nine pages of 2-Franc tickets, six to the page. A page is illustrated below. Then there are sixteen pages of 1-Franc tickets, also six to the page, illustrated on the next page. All these tickets are printed in black ink on off-white paper. The last page of tickets, illustrated on the next page, is four 1-Franc tickets, in black ink on buff or manila paper. The "1" on this page is bolder than on the other pages, and it is serif.

The back cover, illustrated on the next page, has nothing on the inside and instructions in French on the outside.

FOR USE IN FRANCE ONLY.

AY No. 369,033

- Enlisted Men.
1. Coupons in this book are good for a limited exemption from French Luxury Tax. Exemption applicable only to purchases for personal use or transportation by officers or men in uniform, not to exceed 972 francs for officers, and 263 francs for enlisted men every four months. A new book can be issued every four months in exchange for covers of used books.
 2. Coupons not valid unless all blanks on inside cover of this book are filled in as indicated.
 3. These coupons are non-transferable. The good faith of the American E. F. is thereby pledged. Improper use in any way will be made a matter of disciplinary action.
 4. Book to be turned in to nearest Provost Marshal when coupons are exhausted or holder is about to leave France.

Instructions for Use

1. These coupons may be given in satisfaction of payment of the luxury tax, at the time of purchase of articles. Each coupon gives exemption for the sum printed thereon. Be careful that the amount of the tax charged does not exceed 10 per cent of the total purchase.
2. Each coupon must be signed, dated and detached from the book in the presence of the civilian payee.
3. The person to whom the book is issued must fill in the following data on issue:

Signature
Rank and Organization
Identity Card or Army Serial Number
Date of Issue

IMPORTANT

Coupons in this book are NOT VALID unless AY number stamped on this cover be written on each coupon.

Issuing officers will require persons to whom the books are issued to mark on each coupon the AY number.

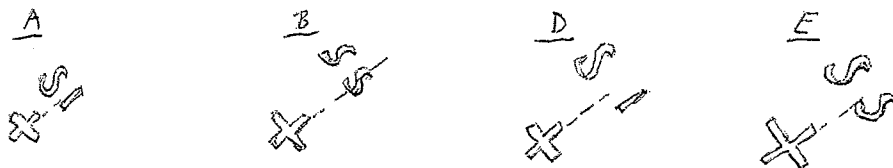
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature AY No. Date	2 Franc De Taxe
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supposed to be 50 x 25mm, I have one 49 x 24mm, and another 27mm high. L21 (Longview) is supposed to be 51 x 26mm, mine are 49 x 26mm and 51 x 25mm. L46 (Spokane) is supposed to be 28mm high, mine are 27 & 29mm.

The most significant find I made was an

EASIER WAY TO ATTRIBUTE WA-S5.

Catalog Supplement Sheet 39 lists six dies (A-F) for WA - S5, based on differences in the letter "K" in "Token," measured in tenths of mms. That is an expanded version of the varieties listed in *Chits, Chislars, and Funny Money* by Michael G. Pfefferkorn and Jerry F. Schimmel (1977) at pp. 176-7, which is a variant of Emil di Bella's listing, given in Appendix X, p.219 in *Chits*. I discovered the easier way quite by accident. For the heck of it I decided to see what die the patterns P9 and 10 were (now you know why I bought the collection). Much to my surprise I discovered that the dies for the two patterns were different. Then I noticed that the upper right arm of the "X" in "TAX" intersected the word "COMMISSION" in different places. I then checked my three S4s and discovered the same thing was true of them. The five pieces were struck by four different dies, which I attribute as Merlin's A, B, D, and E. P9 is A, P10 and one of the S4s is B. Interestingly each die has a different alignment, A↑↑, B↑↘, D↑←, E↑↑. The sample is too small to say that is significant, but both Bs align the same way, and I attributed them at different times and independently of each other, so I have some confidence that these dies match Merlin's. Believe me, it is much easier to attribute the dies using this feature than measuring tenths of mms (ANYTHING is easier than measuring tenths of mms). I think people were just looking too hard for a difference that they lost sight of the forest for the trees, reminds me of when I took the ANA course on ancient coins and had trouble finding the reason an ancient Greek coins was fake, until some one pointed out the letters along the edge that stood for British Museum copy. Sometimes we just overlook the obvious. So get out your S4s and see if you can reach the same results. If you find that I am all wet please let me know that too. Forgive my poor art work.



The fact that P9 and 10 were struck from different dies is interesting. There is no logical reason that a company would have made two dies for a test to get the order, and there is no significant change in the design to justify a second die. It may be that P10 was the light or brilliant green piece supposed to be struck, but even though I am sure it is not unique, it is still quite rare, and obviously different from the average S4, as is the red of P9. Merlin wrote an article that appeared in *Newsletter* #56, pp.13-5 (Jan-Mar 1987) on the S4 dies. He reported inspecting 195 tokens, and found die B the second rarest (8 examples), die A had 48. It is possible that die B broke early, but that still does not explain why two dies were used to strike patterns. Any thoughts?

Trying to Solve the Mystery Behind the Texas Mavericks

by John Ostendorf R-518

Mystery surrounds the three maverick "tokens" attributed to Texas. The three "tokens" were obviously campaign pieces issued by Bill Brigham, Dean Johnston, and Charlotte Keatts, candidates for the Texas Legislature who were opposed to the sales tax. It has been speculated that these pieces were issued in the early 60's by candidates from the San Antonio area.¹

Over the past few months I have conducted research at the San Antonio, Houston and Dallas Public Libraries and have been able to identify one of the mavericks, but still have questions concerning the other two.

The Dean Johnston piece is from the Houston area. Dean Johnston was elected in November of 1958 and served in the 56th Legislature from 1959 through 1960.^{2 3} He served in place 1 (also called position 1) of District 22 (Houston). He was defeated in the democratic primary in 1960 by Paul Floyd.⁴ Johnston did not run in 1956 or ever again after his defeat in 1960. Neither Bill Brigham nor Charlotte Keatts ever served in the Legislature.⁵ Evidence presented later in this article suggests that the tokens were issued for the 1960 campaign.

Finding this, I assumed it would be quite easy to find Bill Brigham and Charlotte Keatts, after all, these pieces were obviously struck at the same time by the same manufacturer. The pieces are all 26mm and of the same basic design. The Keatts piece even refers to Place 4. Certainly, the other two candidates were from the Houston area, right?

Well, I searched the Houston papers for the primaries and elections of 1956, 1958, 1960, 1962 and 1964 and neither Brigham nor Keatts is ever listed as a candidate anywhere on the Houston ballots. I also searched city directories for Houston to no avail.

Having struck out here, I speculated that Brigham and Keatts might have been from San Antonio. At the time, there were only five legislative districts in Texas that had four or more representatives. They were Houston, San Antonio, El Paso, Dallas and Fort Worth. Proximity suggests that Brigham and Keatts should have been from Houston or San Antonio and that all three used the same manufacturer for these campaign pieces.

Well, I am sad to report that an exhaustive research of San Antonio papers yielded nothing. Neither Brigham nor Keatts are mentioned in any of the election or primary results. In fact, neither person is listed in the San Antonio city directories for the years 1956-1962.

Now I am at a loss. It seems highly unlikely that the remaining mavericks would be from a location as distant as El Paso, Dallas, or Fort Worth (250 to 750 miles away). I

¹ Merlin Malehorn, "Texas: Anti-Tax Politics," *ATTS Newsletter* 67, page 15.

² *Houston Post*, November 4, 1958.

³ *Members of the Texas Legislature, 1846-1980*, published by the State of Texas.

⁴ *Houston Post*, May 7, 1960.

⁵ *Members of the Texas Legislature, 1846-1980*, published by the State of Texas.

checked city directories of the late 50s and early 60s for each of these cities anyway and again yielded nothing.

As for the Johnston "maverick", I suspect that it was issued in late 1959 or early 1960 (prior to the May primary) as part of his unsuccessful re-election bid. The sales tax was a hot topic that year as the State of Texas was facing a serious budget shortfall and was looking for a new source of revenue. The powerful Texas Manufacturers Association was a proponent of the sales tax in 1960.

One week prior to the Democratic primary, a frustrated Dean Johnston is quoted as saying, "[m]y opponent cries in fear that the Legislature will try again to limit Harris County's legislative representatives as it did last year. He has reason to fear. His own political backers were the people who tried to rob us of our Democratic representation last year." Johnston went on to say that his opponent was backed by a powerful Dallas-dominated group and the Texas Manufacturers Association (which backed the sales tax).⁶ Included in this article is one of Dean Johnston's political ads. This ran the day of the primary in 1960 and is headed by a mention of the sales tax.⁷

I will continue to research the other two pieces and welcome any input from members.

⁶ *Houston Post*, May 1, 1960.

⁷ *Houston Post*, May 7, 1960.

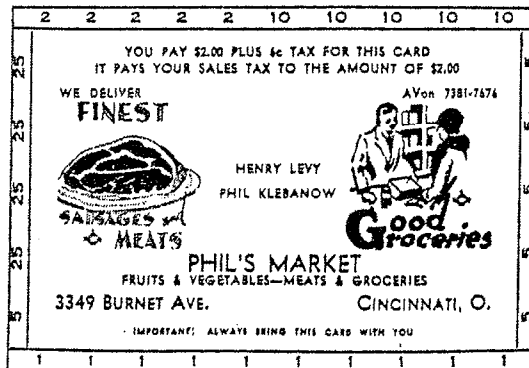
OHIO: PHIL'S MARKET A Sixth Loose End

Merlin K. Malehorn L-279

On page 216 of *United States Sales Tax Tokens and Stamps* (the M&D catalog), there is a picture of a \$2.00 punchcard from Phil's Market, Cincinnati. Underneath is a brief comment that there was no Vendor's Stub on this particular punchcard, and that there was a \$1.00 punchcard of the "standard" type (see the L19 illustration on page 214).

Where is the \$2.00 punchcard? Can it be examined on the left edge to verify that there seems to have been no Stub on the left - the edge should be sharp, without any "roughness" resembling torn paper or cardboard.

Was there really a \$1.00 card? Has anyone ever seen it, or a picture of it, at least the front face?



POLITICS

Justice Calvert Advises Houston Voters To Consider Experience

Associate Justice Robert W. Calvert, a candidate for the office of Texas Supreme Court chief justice, brought his campaign to Houston Saturday.

Now serving his 10th year on the Supreme Court bench, Judge Calvert urged a group attending a Rice Hotel luncheon in his honor to consider experience when they vote for the chief justice in next Saturday's Democratic primary election.

HE SEEKS TO succeed retiring Chief Justice J. E. Hickman.

Although he had several political appearances in Houston and Harris County scheduled Saturday through Monday, his principal speech was non-political.

That was an address delivered Saturday night before the University of Houston Student Bar Association in the Houston Club.

His Monday engagements will be in Pasadena and Baytown. At Pasadena, he will attend an 11 AM coffee given for him by Atty. M. A. Smith in the Pasadena Club. At Baytown, he will meet supporters at 3 PM in the Reed & Strickland Building.

During the remaining days before the Saturday election, he will go to Austin on Supreme Court business Tuesday, then campaign in Texarkana Wednesday, in San Antonio Thursday, in Waco Friday and in Hillsboro — to vote in his home precinct — Saturday.

BORN IN TENNESSEE, Calvert came to Texas when he was 8 years old.

He got his law degree at the University of Texas in 1931 and began practicing law the same year.

Dean Johnston

Dean Johnston, candidate for reelection to the Legislature, told a North Shore Democratic rally Saturday that he is still trying to get his opponent to debate the issues with him in the race.

"My opponent cries in fear that the Legislature will try again to limit Harris County's



ROBERT W. CALVERT
Campaigns in Houston

legislative representatives as it did last year," Johnston said. "He has reason to fear. His own political backers were the people who tried to rob us of our Democratic representation last year."

Johnston said his opponent was backed by a powerful Dallas-dominated group and the Texas Manufacturers Association.

Chet Brooks

Chet Brooks, candidate for legislative Position 5 Saturday, attacked what he termed "big business smoothies" trying to con the voters into submitting to a general sales tax.

Speaking at a political rally at 1500 Federal Road, Brooks said, "It is alarming how many average citizens have fallen for the temporary sales tax line without realizing what they would be doing to our pensioners and average wage-earning families."

He challenged Harris County businessmen, professional people and retired citizens to think for themselves in choosing a state representative who will represent the people and not vested interests.

Bill Kilgarlin

Bill Kilgarlin, campaigning for reelection to legislative Position 4, Saturday told a North Shore Democratic rally that in the remaining week of the campaign there would be a tremendous amount of television advertising supporting his opponents.

"All I ask you to do when you see one of those commercials is ask yourself where all this money is coming from," Kilgarlin said. He said money was being poured into Harris County by Dallas industrialists.

He said because he wouldn't know how to the Dallas millionaires, they and the Texas Manufacturers Association are out to defeat him.

Frank Briscoe

Denson said, is whether or not the court will be open to the public on a fulltime basis for the next four years.

"The public is entitled to a fulltime judge who will not take extended out-of-state vacations and week-long recesses in view of the large backlog of unfried civil cases," Denson said.

Sales Tax Charge

Mrs. R. D. Randolph, Democratic national committeewoman, Saturday said she believes "real Democrats are becoming aware of the conservative TMA strategy to saddle the people with a sales tax."

Speaking at a rally of the North Shore Democrats at 1500 Federal Road, Mrs. Randolph said the conservatives plan to win enough precinct committeemen races to control the Democratic party in each county and then win enough precinct conventions to control the State convention.

"Then they will adopt a resolution endorsing a retail sales tax and put it in the platform of the Texas Democratic Party," she said.

She said the scheme will allow TMA legislators to vote for the sales tax and go home and tell the voters they had to because it was in the Democratic platform.

Could Beech

Could Beech, candidate for county commissioner of Precinct 3, said Saturday that cooperation and understanding on the neighborhood level can do much to strengthen the country against Communism in the Cold War.

Speaking at a rally at the Mount Houston Volunteer Fire Department, Beech said that political leaders in the county are not only responsible for roads and drainage but can do much to strengthen every phase of family life.

"We are interested in wooded playgrounds, boating and facilities and baseball parks because this is one means of freeing children from the strains and strife of every day's headlines," Beech said.

Clyde Miller

State Rep Clyde Miller Saturday challenged his opponent in the race for legislative Position 3 to stop "shifting from one side to the other on the crucial sales tax issue and let the people of Harris County know if he is for or against it."

Speaking at a rally of North Shore Democrats, Miller said his opponent takes opposite stands on the issue, "depending on what type of group he happens to be speaking to."

Miller said he is a staunch opponent of the sales tax and said the average family will be taxed about \$135 a year more than it is now paying.

Ben F. Wilson

District Judge Ben F. Wilson



POOR-MAN'S LAWYER IN
Cook Briefs Case With Mrs H

JUSTICE FOR ALL Legal Aid for Is Clinic's, Cook

By MARSHALL VERNIAUD
What happens to the American through a life conference with can ideal of life, liberty and the pursuit of happiness when the client whose injured person has no funds to was being injured pay for his day in a court of shoign-carry justice?"

In the dismal boundaries of way while poverty, age, ignorance and handed a cold sickness there is often a deligent neighborly belief that American him to remain spairing belief that American him to remain theories of equal justice are cut off one's limited to privileged persons aged man's

THE GROUND rules of courts get 2nd and of justice have become far too MORE complicated for a lone person cases are it unskilled in the intricacies of who cannot legal precedents and counter done or a plays, to represent himself before the tribunals established to be paid sort protect him.

He must find a lawyer who handled by will steep his plea for equity years as din through the courts if his com-er of the plaint is something that cannot about 15 pe be settled by agreement outside tried in court the courtroom.

But a lawyer is understanding about taking a case in and of such which his chances of being cent involve compensated for his time and support by f training are slight.

To make justice for all a living reality rather than a theory, year ago, St Harris County attorneys them-pally the selves sponsor a "poor-man's child an lawyer" in the 11-year-old Legal A REALIS

SAM T. COOK, a neperity books are musician-turned-lawyer, hears the 61-year-c all complaints gives legal ad-and conse vice, and goes to court for ell his job. ents who pay no fees for his "People cause of me

Like all lawyers, Cook sees a happens in lot of human misery and often cases when finds it difficult to solve prob their income tems that go deep into the em- The only tions and troubled economics of pie get divor people who ask his aid. going to bri Take, for example, the com- Because of plaint of a 71-year-old b l and dren of brq

ITH PROBATIONER I've Got to Show Them'

Post Photo by Del Var-Lusen

Almost Buried —And He's Alive

CAP. CHAT, Quebec, A Emilien Lajoie showed up alive—just in time to stop his own funeral.

The 38-year-old farmer and his wife were reported burned to death in a fire that swept their home.

Lajoie strolled out of the woods. His funeral was scheduled for Saturday morning.

Two of the Lajoie's four children died from injuries suffered in the fire. The other two are still in the hospital.

Police said Lajoie would be held as a material witness in connection with the fire. Mrs Lajoie is now described officially as missing.

Airline Porter Boycott Charged by Lone Star

A Lone Star Airline official manager and chairman of the Saturday accused three bigger Council of Station Managers, carriers of encouraging the confirmed that the three air- porters boycott of Lone Star lines had instructed their port- ers not to carry Lone Star lug- gage.

As scheduled airlines, we you see one of those commer- cials is ask yourself where all this money is coming from," McNEAL said. He said money was being poured into Harris County by Dallas industrialists.

McNEAL SAID that the City of Houston could step into the squabble and stop the boycott,

Lone Star originally organized as a carry your own luggage air-

own armed forces and separate rocket units have been established with their own commands.

"Soviet servicemen," he

lin normal. Some Western powers say that the preservation of the status of West Berlin should be made by force. I say any attempt to use force will be met by the same.

ing to Premier I go to Russia boat with no Eisenhower leader.

The President's reference trip but went the boat he v propels itself and forcing it. Although words seemed usual, there was the "if," and chuckle after indicated that caught the sig

MR. EISENHOWER also, that he w newsmen and a mind being ov Earlier, F

Secretary James said he knew Mr. Eisenhower to Moscow. The scheduled to Union June 10- Khrushchev's States last Sep

Later, Hager "I heard him A reporter a mean the Pres ing cancelling sia?"

"I haven't Hagerly said.

ON CAPITAL Democratic L Johnson told America "will at the summit chev's tough to Johnson said troubled by Kl

(NO SALES TAX)



Representative

**DEAN
JOHNSTON**

For 2nd Term . . .

Legislature #1

"Don't Swap a Record
for a Promise"

(Paid Pol. Adv.)

"**THE BORDERS** of the German Democratic (Communist) Republic, in the heart of which lies West Berlin, are secure. All the might of the Soviet Union and the other states of the Warsaw Pact will be put on the alert to preserve these borders and the borders of other countries of the Socialist camp."

This echoed the stand of Khrushchev to end the four-power occupation of Berlin and turn West Berlin into a "free city."

He also wants states who participated in the war on Hitler to sign peace treaties with the two Germanys. He has said that if this is rejected by the West, the Western Allies will eventually lose all rights of access to West Berlin.

GROMYKO POURED ridicule on the U. S. State Department's statement that the pilot of the downed plane may have blacked out for lack of oxygen before the plane strayed into Soviet air.

"We have spoken of several other times when airplanes crossed our borders," he said, "when American pilots opened fire against our planes. Shall we say they were unconscious, too? This is a new problem for medical science to study."

WHICH DO YOU WANT?

TRUTH OR DECEIT

ILLINOIS PATTERN

John Ostendorf (R-518)

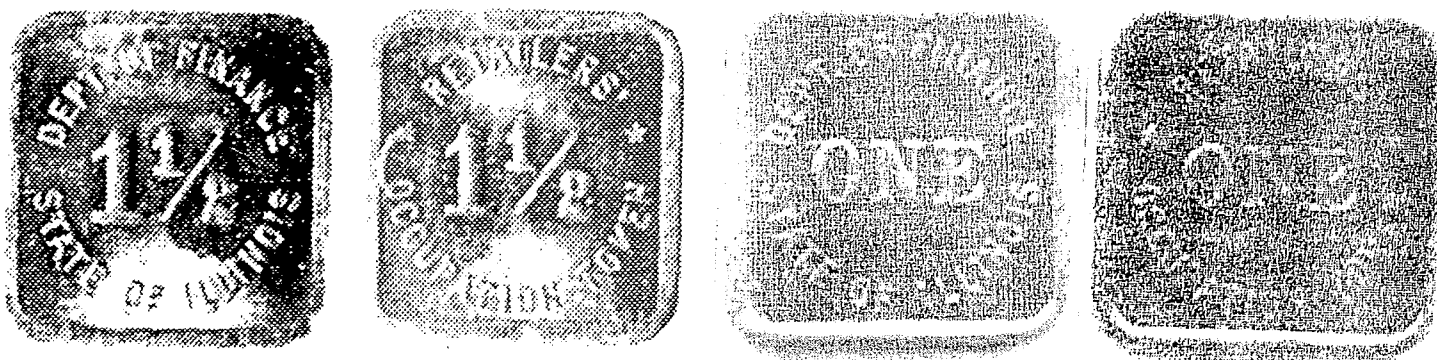
(with New Finds Editor Merlin K. Malehorn H-10)

John recently came into possession of a unique Illinois pattern. It is brass, 16 x 16 mm., which is the same size as the square Illinois aluminum issue S4 (see M&D pages 91 - 92). The planchet is slightly thinner, however.

The state issue has a denomination of 1½ mills. This appears in the center of both sides of the state token as 1½, without the word "mills." On John's brass token, there is no 1½. Instead the word "ONE" appears in the center of both faces. The inscriptions on both faces of the pattern are the same as on the state token.

As John suggests, this pattern was probably designed in 1935 when Illinois officials were trying to appease federal officials by changing from a small round token to a square token on which there was not a denomination. Instead, the ONE was intended to mean 1 token rather than specifying a particular value. This practice was followed in Washington. See S6 to S11 M&D pages 333-334.

Here are pictures of Illinois S4 on the left, followed on the right by pictures of the pattern, enlarged by approximately 3X.



PRICES REALIZED

State Revenue Society auction #21 (closing about September 28, 2001):

Lot		Est.	Bid
149	OH 1936 sales tax C18 1ct pair with stubs, imperf vertically, no serial #, extra red ink, maybe printers waste, mint never hinged, VF, lite toning	2.50	--
151	OH 1939 sales tax C30 2ct pair with stubs, imperf vertically, no serial #, mint never hinged, VF	2.50	2.50*
157	OH 1941 sales tax C37 pair with stubs, imperf vertically, no serial #, mint never hinged, VF	2.50	--
158	OH 1941 sales tax C38a 30ct pair with stubs, imperf vertically, red serial #s, mint never hinged, VF	7.50	--
159	OH 1941 sales tax C42a \$15 pair with stubs, imperf vertically, red serial #s, mint never hinged, VF	20	--

WHAT I FOUND IN THE SLIDE BOX

By Marc J. Duvall

About a decade ago I read in the *Newsletter* an article about a member who had some 3-4,000 plastic Missouri tax tokens. He was going to put them in plastic bags, tin foil, etc.; bury some, put others in his attic, leave some in his house, etc., just to see what, if any changes in the plastic or its colors would result from those different environments. That inspired me to take some duplicate tokens I had and place them in a galvanized steel box that my father had used for his slides before he got a carousel projector. The box is similar in material to personal file boxes and cash boxes. I had received the box back in the '60s when I first started collecting coins. At the time the guide books listed values for rolls of cents at more than face value so I decided to save them. There were little compartments in the box that would serve nicely to hold the cents until I had accumulated 50 for a roll. A couple of days after I put them in I opened the box to put in some more and discovered, to my horror, that they were no longer bright and shiny, but had turned a dull brown. I thus learned the hard way that the box was not a good place to store copper. So I figured I would try to see what would happen with other material. The tokens I used were:

CO - S1	MO - S7 (4)	UT - S3
CO - S2D	MO - S8 (2)	WA - S1 (2)
KS - S3 (2)	OK - S1	WA - S5 (3)
		WA - S12 (3)

The Missouri tokens are zinc, WA - S5s are fiber, the others all aluminum. I placed the tokens in the box in various combinations. Some rested directly on the box, others on some stamps that had been torn from envelopes that I had been given by my Grandmother years before. Some were by themselves, others were with other tokens. I put the box in a safe place. So safe, I had not seen it in years. I thought of it only when I was examining the recently acquired collection. I opened the box. There is no evidence that the box had any effect on any token during the years they were in it. If I made notes, they are in an even safer place, as I have yet to find them. (Don't you just love my rigorous scientific method!?) The member who was conducting experiments with the Missouri plastics should feel free to send his results for publication, as should anyone else. Obviously, even a result of no effect is useful in eliminating a possible source of post-production variation in tokens.

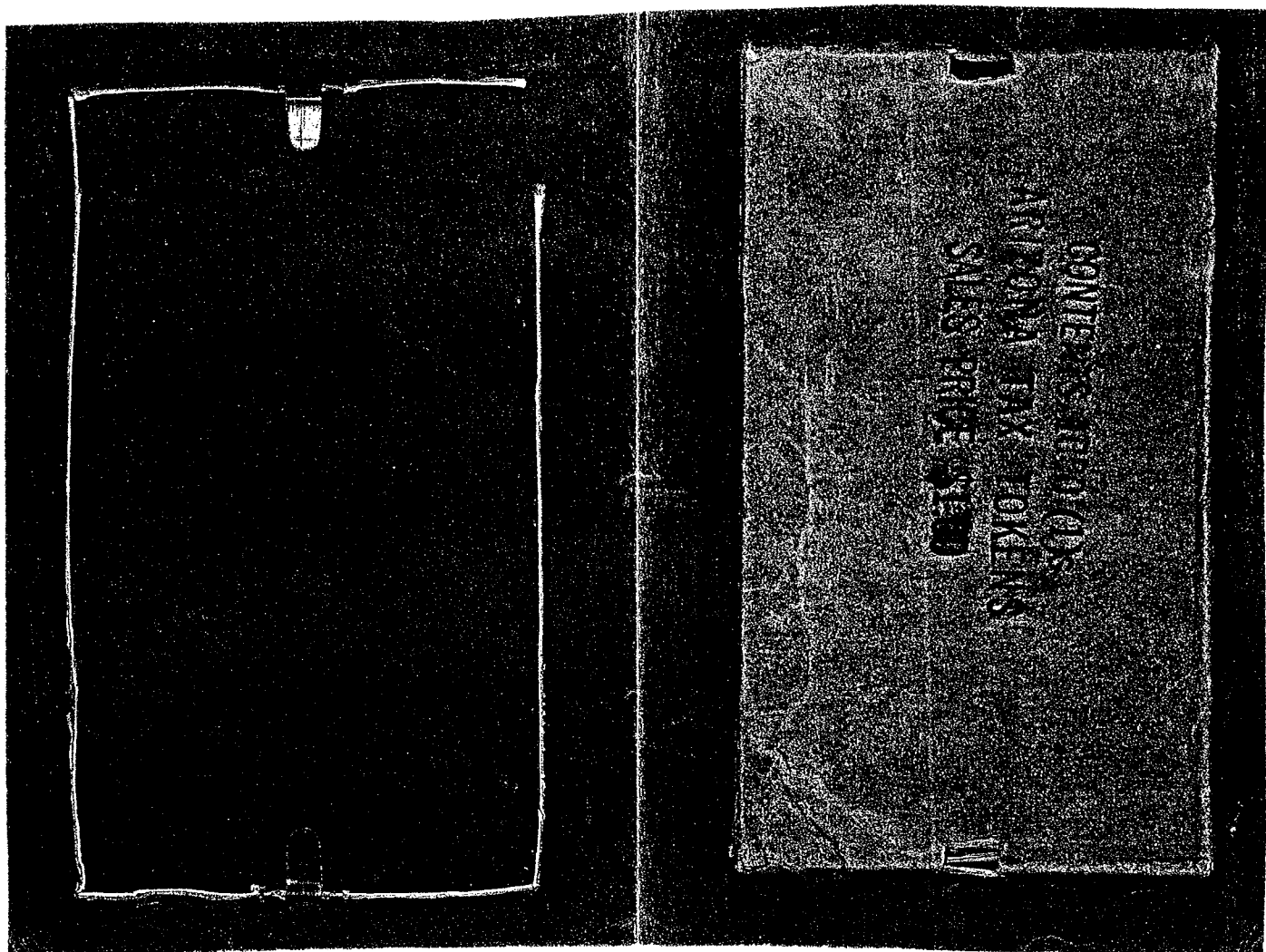
160	OH 1941 sales tax(3) C34 6ct, C35 9ct, C36 12ct, all pairs with stubs, imperf vertically, with serial #s, mint never hinged, VF	10	--
161	OH 1945 sales tax C44 1ct pair with stubs, imperf vertically, no serial #, mint never hinged, VF	2.50	--

* willing to go higher

ARIZONA DISCOVERIES, PART II

In *Newsletter* #113 Mike Strub made reference to a new box. He sent me a photocopy of it which is included with this article. It is dark, so I hope it comes out all right.

I also ordered the three AZ-S5 sub-varieties he had for sale. It seems clear to me that his "D" does not match any of the others that are cataloged. However, when I went to put them with the rest of my collection I noticed that they were not the same color as my AZ-S5B. That is clearly brass. Mike's three are more copper colored. I took them to a Seattle Coin Club meeting and all but one member said they were brass, until I showed them mine. The other member said it seemed more copper than brass to him even before he saw mine. As M&D indicate that the copper has some alloy, it might be that S1 and S5 are the same token, but with different alloy mix. It could also be that Mike discovered two new sub-varieties: S1C and S1D. As far as value there is probably no difference, but it does make for an interesting curiosity. Mike, Merlin, and anyone else wishing to comment, please do so, and I will publish the comments in a future issue of the *Newsletter*.

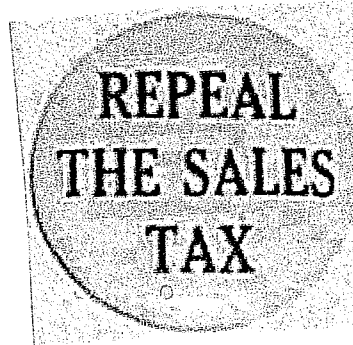


A PINBACK MAVERICK

Michael Florer (R-409)

(with New Finds Editor Merlin K. Malehorn H-10)

This pinback was sold on eBay some time ago for about \$25. The printing is black on white. The width is about 32 mm. There is no information about which state was involved. It would seem that there was some sort of campaign by an anti-sales tax group, possibly in connection with an upcoming election in which the existence of a sales tax might be open to review by the voters.



OHIO DISPENSER



Mark this is a photo of McCrosky Alliance Ohio. Two rolls are displayed by wood blocks or spent Vendors stubs. I left out the \$15.00 ones had them home when at work had some one to photo and e-bay to me. the photo is in the Attachment. hope it comes out Ok. James Bird R-539

ANOTHER DISPENSER

Michael Florer (R-409)

(with New Finds Editor Merlin K. Malehorn H-10)

Mike found still another dispenser at auction on eBay in the fall 2000. The winning bid for the dispenser was about \$125.

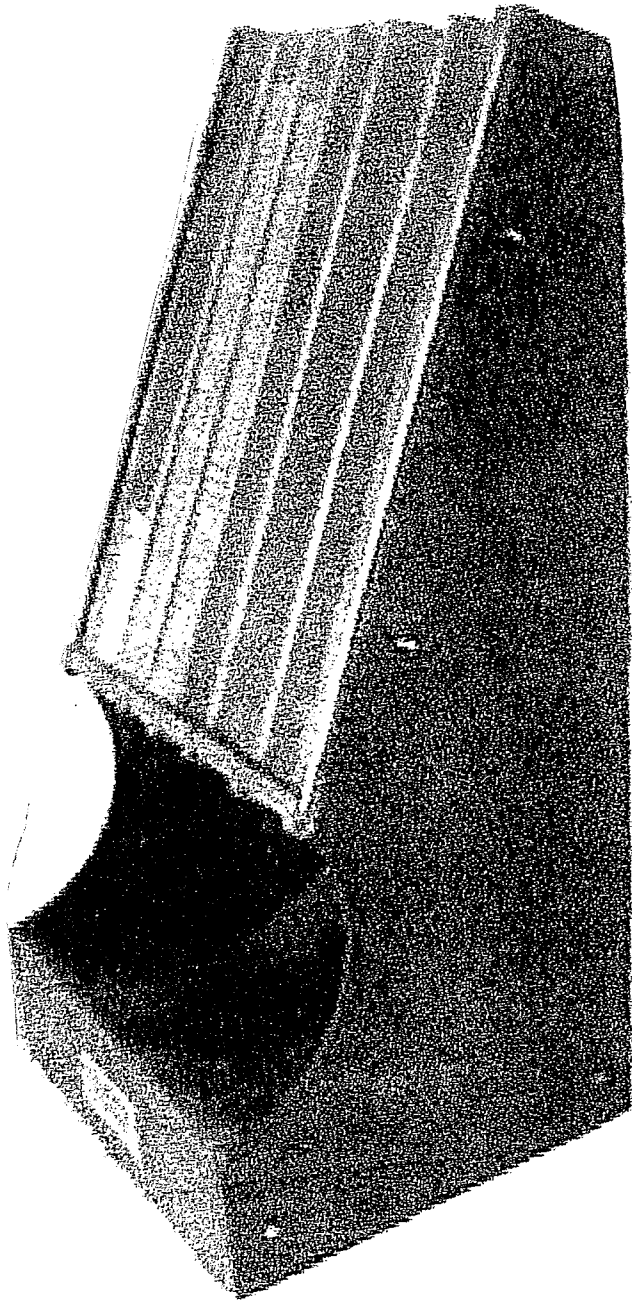
The "stand" or dispenser was advertised as "WWII RED MEAT & TAX TOKENS IN STAND". Here is a picture, at 200%. The dispenser looks very much like the Oklahoma dispenser described in the catalog on page 276, and pictured in Catalog Supplement Sheet 23, which was published with Newsletter 94, July-September 1996. However, the Oklahoma dispenser has three vertical channels, each for a 23 mm. tax token. The dispenser in the picture appears to have six channels; as appearing on eBay, there were some Utah 23 mm. metal tax tokens in one of the channels, and quite a few 16 mm. OPA red ration tokens in two channels. Judging from the picture, there may have been one more 16 mm. channel and two more 23 mm. channels, making a total of six channels. The dispenser does not appear to have the lever and shoe at the bottom of each channel, as was the case with the Oklahoma dispenser.

The dimensions of this dispenser were not given. The dispenser is labeled Osborne Token Change Maker, Manufactured by The Lantz-Phelps Corp., Cincinnati 14, Ohio.

Osborne made the OPA red and blue ration tokens as well as sales tax tokens for several states, so theoretically the dispenser could have been used for both types of tokens. However, the presence of both ration tokens and sales tax tokens in this dispenser is misleading. Keep in mind that sales tax tokens were in use starting in the mid-30s, but the OPA tokens were not introduced until 1944. Further, by 1944 some states had discontinued the use of sales tax tokens and others had switched to fiber or plastic, although some states continued to use metal. So it's possible that this dispenser could have been originally available from Osborne for use by states such as Utah and Arizona which had both 16 mm. and 23 mm. metal sales tax tokens. (Of course, the dispenser could have been made available to states which had only the 16 mm. or the 23 mm. sales tax tokens, also.) When the OPA tokens were introduced, the dispenser would have been available and useful for the ration tokens even if

no 23 mm. metal, fiber, or plastic sales tax tokens were in use.

It's not possible to attribute this dispenser to any specific state. We'll consider it a maverick until someone gives us better information.



ADVERTISEMENTS

THE Seattle Coin Club has issued a wooden dollar to commemorate its 65th Anniversary, January 17, 2001. On that day 7 members heard a speaker from the Secret Service. The club was founded by Paul Fouts, known to sales tax token collectors as the man who obtained WA - P1 (gold pattern) for a five pound box of chocolates (see M&D for details). The wooden dollars are available from Del Cushing, P.O. Box 88984, Seattle, WA 98138-2984 for \$2.00 each plus a SASE envelope with 46 cents postage.

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244	\$1.50 5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&D for descriptions.

Dave Piatt, Rt.52, Stout, OH45684

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

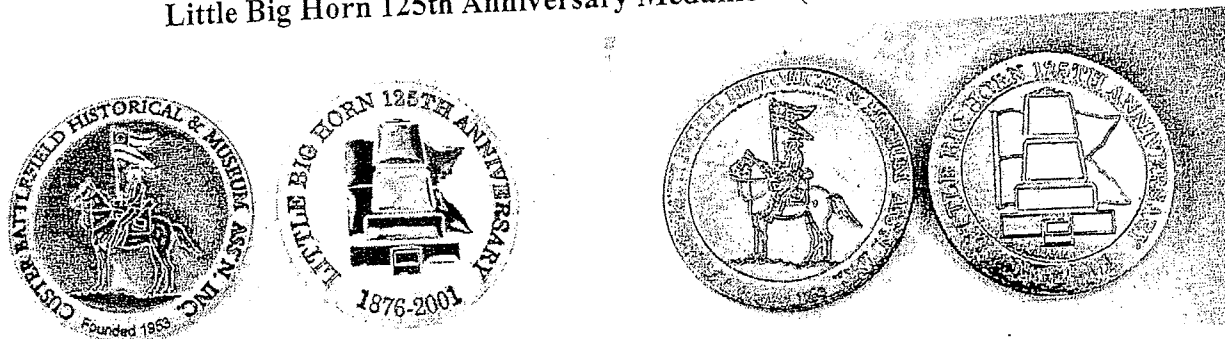
I HAVE THE following Illinois Tax Tokens for sale:

1. Anna (Union County); Arcola; Beardstown; Bunker Hill; Cambridge (5 tokens)
2. Chandlerville; Charleston; Depue; Effingham; Galva "
3. Gillespie; Herrin; Jacksonville; Jasper County; Keithsburg "
4. Kewanee; LaSalle; Litchfield; Mattoon; Mercer County "
5. Moline L62; Monmouth; Mount Olive; New Boston; Paris "
6. Roanoke; Rock Island L87 & L88; Rossville; St. Anne "
7. Tasewell County; Toulon; Virginia; Whiteside; Wyoming "
8. Casey; Rock Island L88; LaSalle; Kewanee (4 tokens)
9. Litchfield; Kankakee; Pike County; Kewanee "
10. Herrin; Jacksonville; Kewanee; Illinois State "
11. Ladd; Rock Island L87; 5 Tasewell with 3 different obverses; Toulon (8)
12. Jacksonville; Carbondale; Witt; Herrin; Illinois State (5)
13. LaSalle; Kankakee; M'boro (Jackson County); Hoopeston (4)

All tokens metal; average circulated condition. Please bid by lot number or one bid for all lots. Bidding closes three weeks after receiving ATTS Newsletter. Postage & insurance extra. Feel free to contact me if you have any questions. Albert L. Albright (R-188), 300 N.E. 91st, Seattle, WA 98115-2715.

THE Custer Battlefield Historical & Museum Association has issued a medallion to commemorate the 125th anniversary of the Battle of the Little Big Horn (Custer's Last Stand). It depicts a mounted trooper on the obverse with the monument superimposed on a guidon on the reverse (as pictured). Members of CBHMA are entitled to a 15% discount. CBHMA is a not-for-profit organization dedicated to education and historical preservation. Mail orders to: CBHMA Books, P.O. Box 902, Hardin, MT 59034-0902. Please provide an address suitable for UPS delivery and include \$6 shipping and handling for the first item and \$1 for each additional item.

Little Big Horn 125th Anniversary Medallions (42 Millimeters)



4-Color Enameled Medallion (No. 314).....\$10.00

Goldtone Medallion (No. 315).....\$7.00

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

INTERNET DISCUSSION GROUPS

Both John Ostendorf and Monte Dean have sent word that there are Internet discussion groups for sales tax tokens on Yahoo.com. I am not sure if they are referring to the same group so I give you both sites. Monte's e-mail is Moxking@aol.com, he says e-mail him and he will send you an invitation to join within 24 hours. John's is <http://groups.yahoo.com/group/salestaxtokens>. Any member should feel free to report anything they think might be of interest to the group to the editor for inclusion in the *Newsletter*.

DUES FOR 2002 ARE NOW DUE.

FINANCIAL REPORT
MAY 31, 2001 - AUGUST 31, 2001

Balance 6/1/01	\$ 685.75	Income (7/1-7/31) Dues & Donations	26.00
Expenses (6/1-6/30) Postage, supplies	1.44	Balance 7/31/01	\$ 722.73
Income (6/1-6/30) Dues	16.00	Expenses (8/1-8/31) Postage & copying Newsletter	5.13 161.03
Balance 6/30/01	\$ 700.31	Income (8/1-8/31) Dues & Donations	000.00
Expenses (7/1-7/31) Postage and copying	3.58	Balance 8/31/01	\$ 556.57

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape to cover expenses for the rest of the year. We have a little more than needed because a few members renewed for 3 or 5 years. This will be needed in future years though. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$83. Thanks to Kenneth Hallenbeck for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
May 31, 2001— August 31, 2001

NEW MEMBERS: Loran Frazier, Jan Ting

REINSTATEMENTS: Kenneth Hallenbeck

DROPS:

MEMBERSHIP (August 31) 113

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*; 1621 Bigelow Ave N

Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

FINANCIAL REPORT
SEPTEMBER 30, 2001 - NOVEMBER 30, 2001

Balance 9/1/01	\$ 556.57	Income (10/1-10/31) Dues & back issues	40.00
Expenses (9/1-9/30) Postage, supplies	11.98	Balance 10/31/01	\$ 579.85
Income (9/1-9/30) Dues	00.00	Expenses (11/1-11/30) Postage & copying	1.95
Balance 9/30/01	\$ 544.59	Income (11/1-11/30) Dues & Donations	00.00
Expenses (10/1-10/31) Postage & copying	4.74	Balance 11/30/01	\$ 577.90

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape to cover expenses for the rest of the year. We have a little more than needed because a few members renewed for 3 or 5 years. This will be needed in future years though. A big thank you to all the members who have made a donation.

DONATIONS: Donations this year are \$85. Thanks to those giving for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
September 30, 2001— November 30, 2001

NEW MEMBERS: Jerry L Hare Jr., Bob
Schneider, John E. Whatley

REINSTATEMENTS: Monte Dean

DROPS: None

MEMBERSHIP (November 30) 117

ATTS NEWSLETTER

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